

State-by-State Accounting Licensure Analysis Summary

Last Updated: March 2018

[Alabama](#)

[Alaska](#)

[Arizona](#)

[Arkansas](#)

[California](#)

[Colorado](#)

[Connecticut](#)

[Delaware](#)

[District of Columbia](#)

[Florida](#)

[Georgia](#)

[Hawaii](#)

[Idaho](#)

[Illinois](#)

[Indiana](#)

[Iowa](#)

[Kansas](#)

[Kentucky](#)

[Louisiana](#)

[Maine](#)

[Maryland](#)

[Massachusetts](#)

[Michigan](#)

[Minnesota](#)

[Mississippi](#)

[Missouri](#)

[Montana](#)

[Nebraska](#)

[Nevada](#)

[New Hampshire](#)

[New Jersey](#)

[New Mexico](#)

[New York](#)

[North Carolina](#)

[North Dakota](#)

[Ohio](#)

[Oklahoma](#)

[Oregon](#)

[Pennsylvania](#)

[Puerto Rico](#)

[Rhode Island](#)

[South Carolina](#)

[South Dakota](#)

[Tennessee](#)

[Texas](#)

[U.S. Virgin Islands](#)

[Utah](#)

[Vermont](#)

[Virginia](#)

[Washington](#)

[West Virginia](#)

[Wisconsin](#)

[Wyoming](#)

[Course listing and graduation requirements](#)

This document includes applicant *academic requirements* for the Uniform CPA exam and for a Certified Public Accountant license. Some *non-academic requirements* such as work experience, ethics, and state residency may be provided but may not be complete. The following information does not include other pertinent *non-academic requirements* of individual state boards for eligibility of examination or licensure such as, but not limited to, fees, good moral character requirements, references, transcripts, background checks, social security number, US citizenship, or minimum age. Please note that although we strive to keep this information up to date, requirements are subject to change without notice. It is in the student’s best interest to confirm any information provided here with the appropriate state licensing board (links to state board websites provided). Also, you may visit the [National Association of State Boards of Accountancy](http://www.nasba.org) website for more information.

State board information is located here: <https://nasba.org/stateboards/>

State/Territory State/Territory with a residency requirement	Website and contact info	State Statutes/Rules/Laws	Educational requirements (Academic) to qualify to sit for the Uniform CPA exam in this state	Educational requirements (Academic) for CPA licensure	Program meets education requirements to be eligible to sit for exam and to be eligible for licensure (Yes/No/Optional Comments)
Alabama	Alabama State Board of Public Accounting 770 Washington Ave., Ste 226 P.O. Box 300375 (361030-0375) Montgomery, AL 36104-3807 Phone:334-242-5700 Fax: 334-242-2711 Email: Carol.preston@asbpa.alabam.gov http://www.asbpa.alabama.gov/	Alabama State Board of Public Accountancy Administrative Code Chapter 30-X-4-.02(d)	<u>Qualifications to sit for the Uniform CPA exam:</u> Alabama has two options for application for CPA certification: completion of 120 semester hours or completions of 150 semester hours. If a candidate chooses the 120 hour option, once the candidate passes all tests sections of the uniform CPA examination, the candidate will have 36 months from the time all	<u>Candidate for CPA certificate:</u> Minimum of baccalaureate degree from a four-year regionally accredited college/university with a concentration in accounting which must include: At least 24 semester hours in accounting (excluding intro courses) at the upper division undergraduate and/or graduate level, including a minimum of 9 semester hours in financial accounting, 3 semester hours in auditing, 6 semester hours in taxation,	BSBA: Successful completion of the program including 120 semester hours would qualify a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required. MAcc: Yes. Successful completion of the

			<p>test sections are passed to obtain the education requirements specified for the 150 hour option. (See Alabama Administrative Code, Rule 30-X-4-.01(c)) If the education requirements are <i>not</i> obtained within this time, the credit for all test sections will expire.</p>	<p>3 semester hours in management accounting, and 3 semester hours in governmental/not-for-profit accounting; 3 semester hours in business law; and 24 semester hours in business courses (other than accounting courses) at the undergraduate or graduate level from among the following subject areas: economics; legal and social environment of business; business law (in addition to the 3 hours required above); marketing; finance, organization, group, and individual behavior; quantitative applications in business; communication skills; and business ethics.</p> <p><u>Or</u>, candidate has been awarded a graduate degree in accounting from a program that is accredited in accounting by the American Assembly of Collegiate Schools of Business (AACSB).</p> <p><u>Qualifications for a Certified Public Accountant license:</u> Completion of 150 semester</p>	<p>program would lead to a Master's degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and to be eligible for a license. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.</p>
--	--	--	---	---	---

				<p>hours, including a bachelor’s or higher degree from an accredited institution. An Alabama CPA certificate may be issued to an applicant who has met all of the education requirements specified in Rule 30-X-4-.01(c)(1), passed the CPA examination, and passed the ethics examination. One year required accounting experience in public accounting or two years’ experience in industry, business, government, or college teaching.</p> <p>Alabama is a two-tiered state: After receiving a CPA certificate, work experience (generally equivalent to one year of full-time employment in public accounting) must be appropriately documented prior to being issued a license that grants the recipient the permission to practice.</p>	
Alaska	<p>Alaska Board of Public Accountancy</p> <p>Anchorage Address: 550 West Seventh Avenue, Suite 1500</p>	<p>Alaska Statutes and Regulations – Public Accountancy</p>	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Candidate must have completed their BA with an accounting</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> A baccalaureate degree conferred by a college/university acceptable</p>	<p>BSBA: Successful completion of the program including 120 semester hours would qualify a graduate to</p>

	<p>Anchorage, Alaska 99501-3567 Phone: 907-269-8160 Juneau Address: 333 Willoughby Avenue, 9th Floor Juneau, Alaska 99801-1770 Phone: 907-465-2550 or 907-465-3811 Mailing Address: P.O. Box 110806 Juneau, Alaska 99811-0806</p> <p>Cori Hondolero, Executive Administrator Email: cori.hondolero@alaska.gov</p> <p>https://www.commerce.alaska.gov/web/cbpl/ProfessionalLicensing/BoardofPublicAccountancy.aspx</p>		<p>concentration from an accredited institution with a minimum of 15 semester hours of accounting subjects, or have one year of public accounting experience under the direct supervision of a CPA, or be within 18 semester hours of completing their BA having completed at least 15 semester hours of accounting subjects.</p>	<p>to the board and additional semester hours or post-baccalaureate study so that the total educational program includes at least 150 credit hours with an accounting concentration and two years of accounting experience satisfactory to the board.</p> <p>An accounting concentration consists of not less than 24 semester credit hours in subjects such as accounting principles, intermediate accounting, income tax, cost accounting, auditing, advanced accounting, accounting theory, governmental accounting or detection of fraud. In addition, it also requires 3 semester hours <i>each</i> (9 semester hours total) of business law, economics, and college math/computer science.</p>	<p>sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes. Successful completion of the program would lead to a Master’s degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and to be eligible for a license. However, there are additional <i>experience</i> and possibly <i>ethics</i></p>
--	---	--	---	--	--

					requirements to be eligible for a license.
Arizona	<p>Arizona State Board of Accountancy</p> <p>100 N. 15th, Suite 165 Phoenix, AZ 85007 Phone: 602-364-0804 Fax: 602-364-0903</p> <p>Email: info@azaccountancy.gov</p> <p>http://www.azaccountancy.gov/</p>	<p>Arizona Statutes: (Article 1-32-701-707)</p> <p>Arizona Administrative Code</p>	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Candidate must have successfully obtained a baccalaureate degree (120 credit hours) or higher from an accredited institution, consisting of at least 24 semester hours of non-duplicative accounting courses of which 12 hours are upper-level courses, and 18 semester hours in related courses.</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Candidate must have 150 hours of education including their baccalaureate degree (must include 36 semester hours in accounting, 30 of which must be in upper-level, and at least an additional 30 semester hours in related courses). Must complete one year (2,000 hours) accounting experience, paid or unpaid. Must pass the Professional Ethics exam.</p>	<p>BSBA: Successful completion of the program including 120 semester hours qualifies a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes. Successful completion of the program would lead to a Master’s degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being</p>

					eligible to sit for the CPA exam in this state and to be eligible for a license. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.
Arkansas	<p>Arkansas State Board of Public Accountancy</p> <p>101 East Capitol, Suite 450 Little Rock, AR 72201 Phone: 501-682-1520 or 501-682-2574 Fax: 501-682-5538</p> <p>James Corley, CPA, Executive Director Email: james.corley@arkansas.gov Email: ASBPA@arkansas.gov</p> <p>http://www.asbpa.arkansas.gov/</p>	Arkansas Laws and Rules	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Proof that the education requirements are satisfied. Must have 150 hours of education including an undergraduate degree from an accredited institution. At least 30 semester hours must be in business and at least 30 upper-level or 20 graduate hours in accounting, or a combination thereof. The accounting and business courses must all receive a grade of C or better.</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Any candidate who successfully completes the CPA examination must also complete 150 semester hours of education (see course requirements above) in order to be licensed. Successful candidates must complete this education requirement within 3 years of the date the last CPA exam section was passed. One year of experience (minimum of 2,000 hours) by full-time or part-time employment, over a period of no less than a year and no more than three years, in industry, government, academia, or public practice, must have occurred within the 3 years preceding the date of</p>	<p>BSBA: No. Successful completion of the program including 120 semester hours does not qualify a graduate to sit for the CPA exam in this state and does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes. Successful completion of the program would lead to a Master’s degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher</p>

				<p>licensure application. Candidates who are unable to complete the education or experience requirements within 3 years due to extreme hardship (medical or other) may apply to the Board for an extension.</p>	<p>Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and to be eligible for a license. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.</p>
California	<p>California Board of Accountancy</p> <p>2450 Venture Oaks Way, Suite 300 Sacramento, CA 95833-3291 Phone: 916-263-3680</p> <p>Email: licensinginfo@cba.ca.gov</p> <p>http://www.dca.ca.gov/cba/index.shtml</p>	<p>California Laws and Rules</p>	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Four-year bachelor’s degree or higher from an accredited US degree-granting educational institution or the equivalent foreign education.</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Must have 150 hours of education including a bachelor’s degree (including a minimum of 24 semester hours in accounting, 24 semester hours of business courses, 10 semester hours of ethics study**) and one year of experience which includes any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory,</p>	<p>BSBA: Successful completion of the program including 120 semester hours qualifies a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes. (Unsure of ethics requirement**)</p>

				<p>tax or consulting skills. Must pass California Professional Ethics exam.</p> <p>** Beginning 1/1/17, an applicant must complete 3 semester units in courses devoted to accounting ethics or accountants' professional responsibilities and a maximum of 7 semester units in the following subjects relating to ethics: business, government, and society; business law; corporate governance; corporate social responsibility; ethics; fraud; human resources management; business leadership; legal environment of business; management of organizations; morals; organizational behavior; professional responsibilities; and auditing. A maximum of three semester units taken in philosophy, religion, or theology.)</p>	<p>Successful completion of the program would lead to a Master's degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and to be eligible for a license. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.</p>
Colorado	<p>Colorado Board of Accountancy 1560 Broadway, Suite 1350 Denver, CO 80202</p>	<p>Colorado Laws, Rules, and Policies</p>	<p><u>Qualifications to sit for the Uniform CPA exam:</u> A candidate for a certificate of CPA who meets the</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Completion of 150 semester hours including Bachelor's</p>	<p>BSBA: Successful completion of the program including 120 semester hours</p>

	<p>Phone: 303-894-7800 Fax: 303-894-2310</p> <p>Email: dora_accountancyboard@state.co.us</p> <p>https://www.colorado.gov/pacific/dora/accountancy</p>		<p>educational requirements set by the board is entitled to take an examination -- completion of 120 semester hours (27 semester hours in accounting courses, 21 of which must be non-introductory, 3 of which must include an auditing course concentrating on US GAAS; and 21 semester hours in business administration with no more than 6 semester hours in any single subject area, and a minimum of 12 semester hours must be in courses above the intro level), including Bachelor's degree or higher conferred by an accredited college or university with an accounting program approved by the board and completion of professional ethics course of study and passage of written exam concerning such subject.</p>	<p>degree or higher conferred by an accredited college or university with an accounting program (33 semester hours of accounting coursework at undergrad or grad level with grades of C or greater, 27 of which must be non-introductory, 6 of which must include auditing including 3 semester hours concentrating on US GAAS, and 3 semester hours or more concentrating on accounting ethics. Twenty-seven (27) semester hours in business administration at undergrad or grad level with at least 18 semester hours of courses above the intro level, at least 3 semester hours in business/technical/accounting communications, and no more than 9 semester hours can be in any single subject area), completion of professional ethics course of study and passage of written exam concerning such subject, one year of experience (1800 hours) in any type of service or advice involving accounting within 5 years immediately preceding</p>	<p>qualifies a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes. Successful completion of the program would lead to a Master's degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and to be eligible for a license. However, there are additional <i>experience</i> and possibly <i>ethics</i></p>
--	---	--	---	--	--

				application date and obtained over a period of between one and three years, and is verified by an actively licensed CPA.	requirements to be eligible for a license.
Connecticut	<p>Connecticut State Board of Accountancy</p> <p>Department of Consumer Protection 450 Columbus Boulevard, Suite 801 Hartford, CT 06103 Phone: 860-713-6100</p> <p>Email: DCP.LicenseCPA@ct.gov</p> <p>http://www.ct.gov/dcp/cwp/view.aspx?Q=581488</p>	<p>Connecticut General Statutes, Chapter 389</p> <p>Regulations of Connecticut State Agencies</p>	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Bachelor’s degree (120 semester credit hours) from a regionally accredited four-year college/university that includes at least 46 credit hours in the study of accounting and related subject including but not limited to business law, economics, and finance, and at least 24 of those credit hours must be in the study of accounting.</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Complete 150 semester hours of undergrad and grad education at an accredited institution including a minimum of 36 semester hours in accounting, 30 credit hours in economics/business administration, at least 60 semester hours in general education; pass the CPA exam (all four sections passed within 18 months), two years of experience obtained while under the supervision of a CPA in good standing for at least 3 years, and pass the AICPA Professional Ethics exam.</p>	<p>BSBA: Successful completion of the program including 120 semester hours qualifies a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes. Successful completion of the program would lead to a Master’s degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the</p>

					<i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and to be eligible for a license. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.
Delaware	<p>Delaware Board of Accountancy</p> <p>861 Silver Lake Blvd., Cannon Building, Suite 203 Dover, DE 19904 Phone: 302-744-4500 Fax: 302-739-2711</p> <p>Email: latonya.brown@state.de.us</p> <p>http://dpr.delaware.gov/boards/accountancy/</p>	<p>Delaware Administrative Code</p> <p>Delaware License Law</p>	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Bachelor’s degree or higher with at least 120 semester hours completed including 24 semester hours in accounting covering financial accounting, auditing, and taxation.</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Pass all four sections of CPA exam within an 18 month period, pass the AICPA ethics exam, complete 150 hours of college education including bachelor’s degree or higher from an accredited institution with an accounting concentration consisting of at least 24 semester hours in accounting courses (accounting principles, intermediate accounting, cost accounting, tax, auditing, advanced accounting, accounting information systems, and law), complete 2,000 hours of experience providing any</p>	<p>BSBA: Successful completion of the program including 120 semester hours qualifies a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes. Successful completion of the program would lead to a Master’s degree in accounting, Bloomsburg University is accredited by the</p>

				type of services or advice using accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills under the supervision of a CPA.	Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and to be eligible for a license. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.
District of Columbia	DC Board of Accountancy 1100 4 th Street, SW Washington, DC 20024 Phone: 202-442-4320 Fax: 202-403-3446 Grace Ofori, Board Administrator Email: grace.ofori@dc.gov 1-822-672-2173 Email: licensing@dcopla.com	DC Municipal regulations	<u>Qualifications to sit for the Uniform CPA exam:</u> Bachelor’s degree or above from an accredited educational institution with accounting concentration and at least 120 credit hours.	<u>Qualifications for a Certified Public Accountant license:</u> DC is a two-tier jurisdiction which means you may be eligible to receive a CPA certificate (allows you to use CPA credential but not to practice independently as a CPA or represent your professional services as such) after completing the education and exam requirements, but you will only be eligible for a CPA	BSBA: Successful completion of the program including 120 semester hours qualifies a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.

	https://www.dcopla.com/accountancy/			<p>license/permit to practice in DC after fulfilling the required work experience.</p> <p><i>Education requirements</i> for application for licensure are 150 semester hours including a baccalaureate degree with a concentration in accounting conferred by an accredited college/university and consisting of a minimum of 3 semester hours in commercial law and a minimum of 24 semester hours in accounting subjects. These accounting subjects shall include courses in financial accounting, auditing, cost accounting, and federal income taxes.</p> <p><i>Experience</i> consists of at least one year (2,000 hours) of accounting experience, which may be full- or part-time paid employment, completed within 1-3 years in government, academia, public practice, or industry verified by a licensed CPA.</p>	<p>MAcc: Yes. Successful completion of the program would lead to a Master’s degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and to be eligible for a license. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.</p>
Florida	Florida Division of Certified Public Accounting	FL Statutes and Rules	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Completion of 120 semester hours from an</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> <i>Education requirements</i> for application for licensure are</p>	<p>BSBA: Successful completion of the program including 120 semester hours</p>

	<p>240 NW 76 Drive, Suite A Gainesville, FL 32607 Phone: 850-487-1395 Fax: 352-333-2508</p> <p>Veloria Kelly, Director Email: veloria.kelly@myfloridalicense.com</p> <p>http://www.myfloridalicense.com/dbpr/cpa/index.html</p>		<p>accredited institution including 24 semester hours in accounting education at the upper division level which shall include coverage of auditing, cost/managerial accounting, financial accounting, accounting information systems, and taxation. Not more than 3 semester hours may be internship programs that may be applied to these 24 hours in accounting. Also, 24 semester hours in general business education shall include not less than 3 semester hours in business law courses, and a maximum of 9 semester hours of computer courses and a maximum of 6 upper division semester hours of statistics courses will be accepted for purposes of meeting general business requirements.</p>	<p>completion of a minimum of 150 semester hours including a baccalaureate degree or higher conferred by an accredited institution with a major in accounting. Accounting and business requirements are as follows: 36 semester hours in upper division accounting courses covering auditing, cost accounting, financial accounting, accounting information systems, and taxation. No more than 3 semester hours of these 36 may be internship programs. 39 semester hours in general business which shall include not less than 3 semester hours in business law courses covering uniform commercial code, contracts, and torts. A maximum of 9 semester hours of computer courses and 6 upper division semester hours of statistics courses will be accepted for meeting the general business requirement. Experience requirement is one year of work (minimum of 2,000 hours over 1-2 years) involving the use of</p>	<p>qualifies a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes. Successful completion of the program would lead to a Master's degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>experience</i> and possibly <i>ethics</i></p>
--	---	--	---	--	--

				accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills as verified by a CPA, commencing after the completion of bachelor's degree in accounting as described above in qualifications to sit for the uniform CPA exam.	requirements to be eligible for a license.
Georgia	Georgia State Board of Accountancy 200 Piedmont Ave. Atlanta, GA 30334 Phone: 404-463-0365 Email: GSBA@sao.ga.gov https://sao.georgia.gov/georgia-state-board-accountancy-0	Georgia Rules, Laws, Policies	<u>Qualifications to sit for the Uniform CPA exam:</u> Baccalaureate degree (120 semester hours) conferred by an accredited institution including 20 semester hours in accounting subjects above the elementary level.	<u>Qualifications for a Certified Public Accountant license:</u> Passing the Uniform CPA exam, completing 150 semester hours including a baccalaureate degree conferred by an accredited institution with 30 semester hours in accounting subjects above the elementary level and 24 semester hours in general business subjects, a minimum of one year experience (2,000 hours) supervised by a licensed CPA. For qualifying course hours, no more than 3 semester hours will be allowed for the accounting concentration under a qualified accounting internship program. Internships will not count	BSBA: Successful completion of the program including 120 semester hours qualifies a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required. MAcc: Yes. Successful completion of the program would lead to a Master's degree in accounting, Bloomsburg University is accredited by the Middle States

				toward the experience requirement for certification but may be used to meet the education requirements for sitting for the exam or for certification.	Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.
Hawaii	<p>Professional and Vocational Licensing - Accountancy</p> <p>DCCA-PVL P.O. Box 3469 Honolulu, HI 96801 Phone: 808-586-2696 or 808-586-3000</p> <p>Email: accountancy@dcca.hawaii.gov</p> <p>http://cca.hawaii.gov/pvl/boards/accountancy/</p>	HI Statutes	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Completion of a bachelor’s degree from an accredited institution or within 120 days of a BA with a transcript of the last semester presented to the board.</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Hawaii is a two-tiered state, meaning that when a candidate passes the exam, a certificate will be issued but a license to practice will only be issued once the experience requirement is complete. Completion of 150 semester hours of education including a bachelor’s degree. These hours shall include at least 24 semester hours in accounting courses</p>	<p>BSBA: Successful completion of the program including 120 semester hours qualifies a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p>

				<p>of which at least 18 hours are upper division or graduate level accounting courses (financial accounting, auditing, taxation, and managerial accounting) and at least 24 semester hours in upper division or graduate level accounting in economics, legal and social environment of business, business law, marketing, finance, organizational/group/individual behavior, quantitative applications in business, communication skills, business ethics, globalization, total-quality management, computer science, human relations or other business related courses. Passing the CPA exam. Experience requirement is 1,500 hours in the performance of audits or two years of professional experience in public, private, academia, or government accounting or auditing work.</p>	<p>MAcc: Yes. Successful completion of the program would lead to a Master’s degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.</p>
Idaho	<p>Idaho State Board of Accountancy 3101 W. Main Street Suite 210 Boise, ID 83720-2099</p>	<p>Idaho Accountancy Act</p>	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Must be a resident, have been a resident, or</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Completion of at least 150 semester hours of college</p>	<p>BSBA: Idaho requires that an applicant for admission to the CPA exam be a resident,</p>

	<p>Mailing Address: P.O. Box 83720 Boise, ID 83720-0002 Phone: 208-334-2490</p> <p>Kent Absec, Executive Director Email: kent.absec@isba.idaho.gov</p> <p>https://isba.idaho.gov/</p>	<p>Idaho Accountancy Rules</p>	<p>intend to immediately become a resident of the state of Idaho.</p> <p>Completion of a baccalaureate degree (120 semester hours) which includes 30 or more semester hours in business administration subjects of which at least 20 semester hours shall be in the study of accounting subjects.</p>	<p>education include a baccalaureate or higher degree from an accredited institution. This requirement may be satisfied by a graduate degree with a concentration in accounting from a program that is accredited in accounting or by an undergraduate or higher degree including at least 24 semester hours in accounting in the upper division or graduate level covering financial accounting, auditing, taxation, and management accounting, as well as at least 24 semester hours in business courses at the undergrad or graduate level. A candidate must also have one year of experience providing any type of services or advice using accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills by employment in industry, government, academia, or public practice. Successful completion of a professional ethics course acceptable to the Board is also required.</p>	<p>has been a resident, or intends to immediately become a resident of the state.</p> <p>If this residency requirement is fulfilled, successful completion of the program including 120 semester hours qualifies a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes regarding education requirements, but see residency requirement above and at left. Successful completion of the program would lead to a Master’s degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher</p>
--	--	--	---	--	---

					Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>residency, experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.
Illinois	<p>Illinois Board of Examiners</p> <p>1120 E. Diehl Road, Suite 107 Naperville, IL 60563 Phone: 815-753-8900 Fax: 815-753-8953</p> <p>Email: help@ilboe.org</p> <p>https://www.ilboe.org/</p> <p>Illinois Department of Financial and Professional Regulation - Public Accountancy Section</p> <p>320 W. Washington Street, 3rd Floor</p>	<p>Illinois Statutes</p> <p>Illinois Administrative Code</p>	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Completion of 150 semester hours including a baccalaureate or higher degree conferred by a college or university acceptable to the Board, the total educational program to include an accounting concentration. A graduate degree in accounting from a school accredited by AACSB is automatically qualified. A</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> <i>Exam:</i> Successfully complete Exam (see requirements above). <i>Education:</i> Completion of 150 semester hours of education including a baccalaureate or graduate degree. (Same education requirements as to sit for the exam. See above.) With a graduate degree in accounting, program must be accredited by AACSB. Course requirements include 30 semester hours in accounting</p>	<p>BSBA: No. Successful completion of the program including 120 semester hours does not qualify a graduate to sit for the CPA exam in this state and does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p>

	<p>Springfield, IL 62786 Phone: 800-560-6420 Fax: 217-782-7645</p> <p>Email: Fpr.prfgroup01@illinois.gov</p> <p>Contact: http://www.idfpr.com/profs/Email/prfGrp04.asp http://www.idfpr.com/profs/pa.asp</p>		<p>bachelor’s degree in business must include 30 semester hours in accounting courses at undergrad or graduate level including 24 credit hours at the undergrad or grad level in business courses, at least one course in each of financial accounting, auditing, taxation, managerial accounting, and two credits hours of accounting research.</p>	<p>with at least one course in each of financial accounting, auditing, taxation, and management accounting and a minimum of 24 semester hours in business other than accounting. Two semester hours in integrated or stand-along Business Communications and 3 semester hours in integrated or stand-along Business Ethics (maximum toward the 24 business semester hours. Maximum of 3 semester hours count toward 30 semester hours accounting requirement and maximum of 3 semester hours count toward 24 semester hours business requirement. <i>Experience:</i> Completion of one year (full-time employment equal to 1,500 hours or more and part-time employment between one and four years to gain 2,000 hours of experience) of general accounting experience in government, industry, public practice, or academia. This experience may only be received after completing 120 hours of</p>	<p>MAcc: Yes. Successful completion of the program would lead to a Master’s degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.</p>
--	--	--	--	---	--

				undergraduate education and having obtained a baccalaureate degree with an accounting concentration. <i>Ethics:</i> Must pass AICPA Professional Ethics Exam.	
Indiana	Indiana Board of Accountancy Indiana Government Center S. 402 W. Washington Street, Room W072 Indianapolis, IN 46204-2246 Phone: 317-234-8800 or 317-234-3050 Email: Pla14@pla.IN.gov http://in.gov/pla/accountancy.htm	Indiana Board of Accountancy Laws and Regulations Indiana Administrative Code	<u>Qualifications to sit for the Uniform CPA exam:</u> Completion of 150 semester hours of college, including a baccalaureate or higher degree with an accounting concentration or equivalent from an accredited institution. This includes at least 24 semester hours in undergrad accounting or 15 semester hours in graduate level accounting or an equivalent combination of both, and at least 24 semester hours in business administration and economics courses other than accounting courses including up to 6 hours of business and tax law courses and up to 6 hours of computer science courses.	<u>Qualifications for a Certified Public Accountant license:</u> Successful completion of Exam including education requirements noted above, and two years of full-time experience (or equivalent part-time experience) providing any type of service or advice using accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills through employment in government, industry, academia, or public practice.	BSBA: No. Successful completion of the program including 120 semester hours does not qualify a graduate to sit for the CPA exam in this state and does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required. MAcc: Yes. Successful completion of the program would lead to a Master’s degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB.

					Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.
Iowa	<p>Iowa Accountants Board</p> <p>Iowa Professional Licensing Board 200 E. Grand Ave. Ste. 350 Des Moines, IA 50309 Phone: 515-725-9022 or 515-725-9021</p> <p>Robert Lampe, Executive Officer Teresa Stull, Licensing Specialist Email: accountancyBoard@iowa.gov</p> <p>https://plb.iowa.gov/board/accountants</p>	Iowa Rules/Laws	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Completion of a baccalaureate degree or within 120 days of a BA from a program accredited by the AACSB or by a regional accreditor.</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Completion of 150 semester hours of education including a bachelor’s degree with a concentration in accounting with at least 24 semester hours in accounting courses covering financial accounting, auditing, taxation, and management accounting; a minimum of one year (2,000 hours) of full-time or part-time employment gained over a period of one to three years in government, industry, academia, or public practice. An applicant seeking qualification as an</p>	<p>BSBA: Successful completion of the program including 120 semester hours qualifies a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes. Successful completion of the program would lead to a Master’s degree in accounting,</p>

				<p>attest CPA must have at least two years of experience. Must pass professional ethics exam.</p>	<p>Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.</p>
Kansas	<p>Kansas Board of Accountancy</p> <p>Landon State Office Building 900 SW Jackson, Suite 556 Topeka, KS 66612-1239 Phone: 785-296-2162</p> <p>Susan Somers, Executive Director Email: ksboa@ks.gov</p> <p>http://www.ksboa.org/</p>	<p>Kansas Accountancy Laws/Statutes</p>	<p>Qualifications to sit for the Uniform CPA exam: Must be a resident or have a place of business as a public accountant in, or be permanently employed by a public accounting firm in Kansas. Successful completion of 150 semester hours prior to sitting for exam including</p>	<p>Qualifications for a Certified Public Accountant license: Must be a resident of Kansas or be permanently employed by an accounting firm in Kansas. Completion of 150 semester hours including bachelor's degree with 30 semester hours in accounting theory and practice. One year experience in government, industry, academia, or public</p>	<p>BSBA: No. To be eligible for the CPA exam in Kansas, a candidate must be a resident or have a place of business as a public accountant in, or be permanently employed by a public accounting firm in Kansas. Successful completion of the</p>

		<p>at least 42 semester hours in business and general education courses (a macro, micro, and an upper-division economics course; at least two courses in legal aspects of business/business law; college algebra or higher math; statistics/probability theory; computer systems/applications; finance; management/admin; marketing; production, operations research, or application of quantitative techniques to business problems), at least 11 semester hours in written/oral communications, at least 30 semester hours in accounting theory and practice (financial accounting and reporting for business organizations which may include intermediate accounting, advanced accounting, or accounting theory),</p>	<p>practice. Must pass professional ethics exam.</p>	<p>program including 120 semester hours does not qualify a graduate to sit for the CPA exam in this state and does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes regarding education requirements, however, Kansas will only grant a certificate to a qualifying person who is a resident of this state, or has a place of business or is employed in the state.</p> <p>Successful completion of the program would lead to a Master’s degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB.</p>
--	--	--	--	--

			managerial accounting beyond intro courses, auditing, income tax, accounting systems beyond intro computer course.		Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>residency, experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.
Kentucky	Kentucky Board of Accountancy 332 West Broadway, Suite 310 Louisville, KY 40202 Phone: 502-595-3037 Fax: 502-595-4500 Richard Carroll, Executive Director Email: cpa@ky.gov http://cpa.ky.gov/Pages/default.aspx	Kentucky Statutes Kentucky Rules	<u>Qualifications to sit for the Uniform CPA exam:</u> Completion of 120 semester hours including a baccalaureate or master’s degree from an accredited institution, with a concentration in accounting (39 semester hours in business-related subjects, of which at least 27 semester hours consist of accounting courses). Accounting courses include auditing, tax, accounting standards, principles, or processes. Business-related subjects include	<u>Qualifications for a Certified Public Accountant license:</u> Successful completion of the CPA exam. Completion of 150 semester hours that include a baccalaureate or master’s degree conferred by an accredited institution with a major or concentration in accounting. One year (2,000 hours) of accounting or attest experience shall be obtained after the completion of the education requirements and within 5 years from the date of successful completion of exam.	BSBA: Successful completion of the program including 120 semester hours qualifies a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required. MAcc: Yes. Successful completion of the program would lead to a Master’s degree in accounting,

			business, finance, marketing, management, economics, computers, statistics, or accounting.		Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.
Louisiana	<p>State Board of Certified Public Accountants of Louisiana</p> <p>Pan American Life Center 601 Poydras Street, Suite 1770 New Orleans, LA 70130 Phone: 504-566-1244 Fax: 504-566-1252</p> <p>Darla Saux, Executive Director Phone: 504-566-1244 ext. 105</p>	<p>Louisiana Accountancy Act</p> <p>Louisiana Board Rules</p>	<p><u>Qualifications to sit for the Uniform CPA exam:</u> An applicant for initial examination must be a Louisiana resident for a period of 120 consecutive days within the one-year period prior to the exam or has maintained a permanent legal residence in Louisiana to which they</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Successful completion of exam, completion of 150 hours of education including bachelor's degree or higher with a concentration in accounting, have one year experience in accounting (2,000 hours full-time or part-time completed over one to four years) gained</p>	<p>BSBA: An applicant for initial examination must be a Louisiana resident for a period of 120 consecutive days within the one-year period prior to the exam or has maintained a permanent legal residence in Louisiana to which they intend</p>

	<p>Email: sitemaster@cpaboard.state.la.us</p> <p>http://cpaboard.state.la.us/</p>		<p>intend to return. Completion of 120 semester hours including a bachelor’s degree or higher from an accredited institution with at least 24 semester hours of accounting courses and at least 24 semester hours in business courses. Up to six semester hours for internship and independent study may be applied to the education requirement.</p>	<p>through employment in government, industry, academia, or public practice. The Board may require an examination in ethics.</p>	<p>to return. If this residency requirement is fulfilled, successful completion of the program including 120 semester hours qualifies a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes regarding education requirements, but see residency requirement above. Successful completion of the program would lead to a Master’s degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the</p>
--	--	--	--	--	--

					program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>residency, experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.
Maine	<p>Maine Board of Accountancy</p> <p>Department of Professional and Financial Regulation Mailing Address: 35 State House Station Augusta, ME 04333 Physical Address: 76 Northern Avenue Gardiner, ME 04345 Phone: 207-624-8603</p> <p>Email: prof.lic@maine.gov</p> <p>http://www.maine.gov/pfr/professionallicensing/professions/accountants/index.html</p>	<p>Board of Accountancy Laws</p> <p>Board of Accountancy Rules (02 280)</p>	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Completion of 120 semester hours including a baccalaureate degree or higher, or the completion of the degree within 120 days following the exam. Basic courses in accounting and auditing must consist of at least 15 semester hours of accounting, auditing, and ethics combined, of which at least 3 hours were earned in auditing and at least 3 hours were earned in accounting.</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Completion of 150 semester hours including a baccalaureate or higher degree from an accredited institution with a minimum of 15 hours in accounting, auditing, and ethics and at least 3 hours earned in auditing and attestation services, successful completion of the CPA exam, and two years of accounting experience under the direction of a CPA earned in the employment of a licensed public accounting firm.</p>	<p>BSBA: Successful completion of the program including 120 semester hours qualifies a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes. Successful completion of the program would lead to a Master’s degree in accounting, Bloomsburg University</p>

					is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.
Maryland	<p>Maryland Board of Public Accountancy</p> <p>500 North Calvert Street, 3rd Floor Baltimore, MD 21202 Phone: 410-230-6258 Fax: 410-333-6314</p> <p>Email: DLOPLPublicAccountancy-DLLR@maryland.gov</p> <p>http://www.dllr.state.md.us/licensing/cpa/</p>	<p>Public Accountancy Laws and Regulations</p> <p>252 CMR 2.00</p>	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Baccalaureate degree or higher (120 semester hours) with a major in accounting or a substantial equivalent from an accredited institution. Twenty-seven (27) semester hours must be in accounting and related subjects (auditing, cost accounting</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Completion of 150 semester hours including a baccalaureate degree with a major in accounting or a substantial equivalent from an accredited institution (at least 21 undergraduate semester hours must be completed in at least five of nine subject areas of statistics, economics,</p>	<p>BSBA: Successful completion of the program including 120 semester hours qualifies a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p>

			<p>or managerial accounting, US federal income tax and ethics, financial accounting, and elective accounting courses), and three semester hours must be in ethics.</p>	<p>corporation or business finance, management, marketing, US business law, business communication, quantitative methods, and computer science/information systems). See course requirements here. One year of work experience (at least 2,000 hours) in accounting obtained through employment in government, industry, academia, or public practice; and successful completion of CPA exam.</p>	<p>MAcc: Yes. Successful completion of the program would lead to a Master’s degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.</p>
Massachusetts	<p>Massachusetts Board of Public Accountancy</p> <p>1000 Washington Street, Suite 710 Boston, MA 02118-6100 Phone: 617-727-1806</p>	<p>Massachusetts Statutes and Regulations</p>	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Baccalaureate degree (120 semester hours) or within 90 days of completing degree from</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Completion of 150 semester hours of education, either through a graduate program accredited by the AACSB or</p>	<p>BSBA: Successful completion of the program including 120 semester hours qualifies a graduate to sit for the CPA exam in</p>

	<p>Fax: 617-727-0139</p> <p>Email: accountingboard@state.ma.us</p> <p>http://www.mass.gov/ocabr/licens ee/dpl-boards/pa/</p>		<p>an accredited institution. Must include the equivalent of 21 undergrad semester hours of accounting courses, including coverage in financial accounting, auditing, taxation, and management accounting, and the equivalent of nine undergrad semester hours of business courses, including coverage in the areas of business law, finance, and information systems.</p>	<p>through with an undergraduate degree from an accredited institution supplemented by 30 semester hours of accounting courses including financial accounting, auditing, taxation, and management accounting with an addition 24 semester hours of business courses including coverage in business law, information systems, finance, and at least one of the areas of economics, business organizations, professional ethics, and/or business communication. One full year of experience (2,000 hours) is required or equivalent part-time experience in public or non-public accounting employment in industry, government, academia, or nonprofit.</p>	<p>this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes. Successful completion of the program would lead to a Master’s degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.</p>
--	---	--	--	---	---

Michigan	<p>Michigan Dept. of Licensing and Regulatory Affairs - Accountancy</p> <p>Department of Licensing and Regulatory Affairs Bureau of Professional Licensing 611 W. Ottawa Lansing, MI 48933 Mailing Address: Department of Licensing and Regulatory Affairs Bureau of Professional Licensing PO Box 30670 Lansing, MI 48909 Phone: 517-373-8068 Fax: 517-241-9416</p> <p>Email: bplhelp@michigan.gov</p> <p>http://www.michigan.gov/lara/0,4601,7-154-72600_72602_72731_72855---,00.html</p>	<p>Michigan Administrative Code for Accountancy</p>	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Bachelor's degree (at least 120 semester hours) with a concentration in accounting at an accredited institution. Concentration in accounting includes auditing (3 semester hours), general business subjects (24 semester hours), twenty-one semester hours of accounting principles that shall include study in each of the following areas: financial accounting and accounting theory, managerial/cost accounting, accounting systems/controls, US federal taxation, and governmental/fund accounting.</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Completion of 150 semester hours of college <i>education</i>, including a bachelor's degree or higher with a concentration in accounting. Either a master's degree in accounting with not fewer than 12 semester hours of graduate level accounting courses which shall not include tax or information systems courses, or an academic program that consists of both 30 semester hours of accounting subjects (not more than 6 hours of taxation) and 39 semester hours with between 3 and 12 semester hours in at least 5 of the following areas: business law, economics, ethics, finance, management, marketing, taxation, statistics, and business policy. Successful completion of the CPA <i>exam</i>. One year (at least 2,000 hours) of qualifying work <i>experience</i> verified by a certified CPA through employment in</p>	<p>BSBA: Successful completion of the program including 120 semester hours qualifies a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes. Successful completion of the program would lead to a Master's degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state</p>
----------	--	---	---	---	--

				government, industry, academia, or public practice.	and being eligible for licensure. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.
Minnesota	<p>Minnesota Board of Accountancy</p> <p>85 E. Seventh Place, Suite 220 Saint Paul, MN 55101 Phone: 651-296-7938 Fax: 651-282-2644</p> <p>Doreen Frost, Executive Director doreen.frost@state.mn.us Phone: 651-296-2388</p> <p>http://www.boa.state.mn.us/</p>	<p>MN Rules, Licensure and Regulation of Accountants</p> <p>MN Statutes, Accountants</p>	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Either completion of a graduate degree with a concentration in accounting from an accounting program accredited by an accrediting agency, <i>or</i> completion of a bachelor’s degree (120 semester hours) or higher from an accredited educational institution that includes or is supplemented by at least 24 semester hours of accounting at the upper (junior or senior) level or graduate level, including coverage of the subjects of financial accounting, auditing, taxation, and management accounting.</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Completion of 150 semester hours from an accredited institution, including at least 24 semester hours of upper division or graduate-level courses in financial accounting, auditing, taxation, and management accounting; and 24 semester hours at the undergrad or grad level in business related subjects or accounting (not including the accounting semester hours). This may not include more than 6 hours for internships or life experience and must cover accounting-related subjects (financial accounting and reporting for business organizations, financial accounting and reporting for government and not-for-profit entities, auditing and</p>	<p>BSBA: Successful completion of the program including 120 semester hours qualifies a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes. Successful completion of the program would lead to a Master’s degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB.</p>

				<p>attestation services, managerial or cost accounting, taxation, fraud examination, internal controls and risk assessment, financial statement analysis, accounting research and analysis, tax research and analysis, accounting information systems, and ethics) and business-related subjects (business law, economics, management, finance, business communications, statistics, quantitative methods, technical writing, information systems/technology, and ethics). One year (minimum of 2,000 hours) of experience through part-time or full-time employment in government, industry, academia, or public practice. Successful completion of an ethics exam is required within the two years preceding initial application for certification.</p>	<p>Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.</p>
Mississippi	Mississippi State Board of Public Accountancy	Mississippi Statutes	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Candidate must be a Mississippi resident to</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Must be a resident of Mississippi or have an office</p>	<p>BSBA: This state has a residency requirement disqualifying out-of-</p>

	<p>5 Old River Place, Suite 104 Jackson, MS 39202-3449 Phone: 601-354-7320 Fax: 601-354-7290</p> <p>Andy Wright, Executive Director Email: executivedirector@msbpa.ms.gov Vicki Snowden, Licensing Board Administrator Email: administrator@msbpa.ms.gov Phone: 601-354-7299</p> <p>http://www.msbpa.ms.gov/Pages/Home.aspx</p>		<p>take exam in MS. All education requirements must be complete prior to applying to take the exam. Completion of 120 semester hours including a baccalaureate or higher degree conferred by an accredited institution (48 semester hours of upper division or graduate level accounting and business related courses with a minimum of 24 semester hours of accounting including 3 semester hours each in courses covering financial accounting, auditing, taxation, management/cost accounting, and government/not-for-profit accounting).</p>	<p>for the regular transaction of business in the state. Completion of 150 semester hours from an accredited institution. Successful completion of the CPA exam. The issuance of the certificate of licensure does not automatically qualify one to practice public accounting in MS unless the license holder is associated with a CPA firm that has been issued a firm permit by the State Board. A minimum of one year of experience gained by full-time or part-time employment under the supervision of a CPA. The Board reserves the right to require applications for licensure to complete a Board approved ethics course and/or exam.</p>	<p>state residents from sitting for the CPA exam in this state. If this residency requirement is fulfilled, successful completion of the program including 120 semester hours qualifies a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license. Thirty additional semester hours are required.</p> <p>MAcc: Yes regarding education requirements, but see residency requirement above and to the left. Successful completion of the program would lead to a Master's degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the</p>
--	---	--	---	--	--

					<p>program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>residency, experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.</p>
<p>Missouri</p>	<p>Missouri Board of Accountancy</p> <p>P.O. Box 613 Jefferson City, MO 65102 Phone: 573-751-0012 Fax: 573-751-0890</p> <p>Thomas DeGrootd, Executive Director Phone: 573-751-1102 Email: tom.degrootd@pr.mo.gov</p> <p>http://pr.mo.gov/accountancy.asp</p>	<p>Missouri Statutes</p> <p>Missouri Laws Public Accountants</p> <p>Missouri Rules</p>	<p>Qualifications to sit for the Uniform CPA exam: Must be a resident of Missouri, have a place of business in the state, or is regularly employed in the state. Completion of 150 semester hours of education including a baccalaureate or higher degree conferred by an accredited institution, or must be within 60 days of completing the education requirement. This includes a concentration in accounting with 60</p>	<p>Qualifications for a Certified Public Accountant license: Candidate must be a resident of MO or has a place of business in the state or, as an employee, is regularly employed in this state. Candidate has passed the examination, and has one year of experience involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills including governmental accounting, budgeting, or auditing.</p>	<p>BSBA: No. This state has a residency requirement disqualifying out-of-state residents from sitting for the CPA exam in this state. Successful completion of the program including 120 semester hours does not qualify a graduate to sit for the CPA exam in this state and does not fulfill the <i>education</i> requirements for the</p>

			<p>semester hours of accounting and other related courses. At least 33 semester hours shall be accounting courses with at least one course in auditing and at least 18 semester hours of accounting courses taken at the upper division level. The remaining 27 semester hours shall be in accounting or other areas of business administration such as business law, statistics, economics, finance, marketing, management, information technology, and business communications.</p>	<p>graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes regarding education requirements, but see residency requirement above. Successful completion of the program would lead to a Master's degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>residency, experience</i> and possibly <i>ethics</i></p>
--	--	--	---	--

					requirements to be eligible for a license.
Montana	<p>Montana Board of Public Accountants</p> <p>301 South Park, 4th Floor, P.O. Box 200513 Helena, MT 59620 Phone: 866-350-0017 Fax: 406-841-2305</p> <p>Email: dlibsdpac@mt.gov</p> <p>http://boards.bsd.dli.mt.gov/pac</p>	<p>Montana Rules – Public Accountants</p> <p>Montana Laws – Public Accountants</p>	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Candidate must complete the following education from an accredited four-year institution at the time of applying to sit for the exam: Completion of 120 semester hours with at least 24 semester hours of accounting courses above the intro level, to include one course in each of financial accounting, auditing, taxation, management accounting, and at least 24 semester hours ins non-accounting general business courses.</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Candidate must complete 150 semester hours with a baccalaureate or higher degree from an accredited institution, complete the above education requirements and passed the exam, complete one year of accounting work experience (2,000 hours) and successfully complete the professional ethics for CPAs course.</p>	<p>BSBA: Successful completion of the program including 120 semester hours qualifies a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes. Successful completion of the program would lead to a Master’s degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being</p>

					eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.
Nebraska	<p>Nebraska Board of Public Accountancy</p> <p>1526 K Street, Suite 410 Lincoln, NE 68508 Mailing Address: P.O. Box 94725 Lincoln, NE 68509-4725 Phone: 402-471-3595 Fax: 402-471-4484</p> <p>Dan Sweetwood, Executive Director Email: Dan.sweetwood@nebraska.gov Or use contact form found at http://www.nbpa.ne.gov/mailform.phtml http://www.nbpa.ne.gov/</p>	<p>Nebraska Rules and Regulations</p> <p>Nebraska Statutes</p>	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Must be a resident of Nebraska, be regularly employed in the state, or have a place of business in Nebraska. All education requirements must be met no later than the date of application for the candidate's first sitting for the exam. Must hold a bachelor's or higher degree including at least 150 semester hours from an accredited institution. This includes at least 30 semester hours in accounting beyond principles of accounting including financial accounting theory and problems,</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> NE is two-tier state meaning that when a candidate passes the exam, a certificate will be issued but the license/permit to practice will be issued only when the experience requirement is completed. Must be a resident of NE or be regularly employed in NE. Successful completion of the CPA exam. Experience requirement is as follows: 2 years of public accounting experience under the supervision of a CPA or 3 years in employment as an accountant in government/business under the supervision of an active CPA or 3 years employed as faculty at a college or university under the</p>	<p>BSBA: No. This state has a residency requirement limiting out-of-state residents from sitting for the CPA exam in this state. If residency requirements are fulfilled, successful completion of the program including 120 semester hours does not qualify a graduate to sit for the CPA exam in this state and does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p>

			<p>cost/managerial accounting, tax prep/planning, auditing, accounting information systems, and governmental/not-for-profit accounting. Also, at least 36 semester hours in general business include macroeconomics, microeconomics, business law, marketing, management, finance, business communication, business ethics, quantitative applications in business, principles of accounting, plus at least 60 semester hours in general education (oral/written communication skills, math, arts/sciences/humanities , and statistics).</p>	<p>supervision of a CPA. Candidates must pass an exam in professional ethics.</p>	<p>MAcc: Yes regarding education requirements, but see residency requirement above and to the left. Successful completion of the program would lead to a Master’s degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>residency, experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.</p>
Nevada	Nevada State Board of Accountancy	Nevada Regulations	<u>Qualifications to sit for the Uniform CPA exam:</u>	<u>Qualifications for a Certified Public Accountant license:</u>	BSBA: No. This state has a residency

	<p>1325 Airmotive Way, Suite 220 Reno, NV 89502 Phone: 775-786-0231 Fax: 775-786-0234</p> <p>Email: cpa@nvaccountancy.com</p> <p>http://www.nvaccountancy.com/</p>	<p>Nevada Statutes</p>	<p>Completion of 150 semester hours with a baccalaureate degree or higher with a major in accounting or with another major the Board determines to be substantially the equivalent of an accounting major. Thirty (30) semester hours above intro course level include 9 hours in financial accounting, 3 hours in cost accounting, 3 hours in auditing, 3 hours in federal income tax, and 12 hours in elective related to accounting. Also, 3 semester hours in business law and 24 semester hours in business courses at the undergrad or grad level in the following areas: behavior of organizations/groups/persons, business finance, business law computers, data processing, economics, ethics in business, legal/social environment of business,</p>	<p>Completion of the CPA exam, including the education requirements above, and two years of public accounting experience in accounting or auditing, finance, advising or consulting with clients on matters relating to management, preparation of tax returns or the furnishing of advice on matters relating to taxes; or four years of experience in internal auditing work or governmental accounting and auditing work. Must pass an ethics exam within the past 3 years.</p>	<p>requirement limiting out-of-state residents from sitting for the CPA exam in this state. Please see to the left. If residency requirements are fulfilled, successful completion of the program including 120 semester hours does not qualify a graduate to sit for the CPA exam in this state and does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes regarding education requirements, but see residency requirement to the left. Successful completion of the program would lead to a Master's degree in accounting, Bloomsburg University is accredited by the</p>
--	--	--	---	--	---

			<p>management, marketing, oral communication, quantitative applications in business, statistics, written communication such as business communication, advanced grammar, or technical writing. A candidate for certificate who has met the educational requirements is eligible to take the exam without waiting until the experience requirements are met if they are a resident of this state or if not a resident, has designated to the Board an agent who is a resident for notification and service of process, and is a person without any history of acts involving dishonesty or moral turpitude.</p>		<p>Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>residency, experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.</p>
New Hampshire	<p>New Hampshire Board of Accountancy Office of Professional Licensure and Certification Anna Philbrook Building</p>	<p>NH Accountancy Statutes NH Accountancy Rules</p>	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Completion of at least 120 semester hours including a baccalaureate degree conferred by an</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Completion of 150 semester hours including the education required to sit for the CPA exam (see above). Successful</p>	<p>BSBA: Successful completion of the program including 120 semester hours qualifies a graduate to sit for the CPA exam in</p>

	<p>121 S. Fruit Street Concord, NH 03301 Phone: 603-271-2219 Fax: 603-271-6990</p> <p>Dawn Couture, Supervisor II Email: dawn.couture@oplcnh.gov</p> <p>https://www.oplc.nh.gov/accountancy/index.htm</p>		<p>accredited institution including an accounting concentration or equivalent. Degree must include 30 semester hours of accounting courses including coverage in financial accounting auditing, taxation, and management accounting. Also required are 24 semester hours of business courses other than accounting courses including coverage in areas of business law, business information systems, finance, professional ethics, business organizations, and economics.</p>	<p>completion of the CPA exam. If 150 semester hours or a master's degree complete, one year of experience (full-time 1500 hours, part-time 2080 hours) is required, gained through public accounting and governmental agencies involving the use of accounting or auditing skills. Experience is in the practice of public accountancy or its equivalent in auditing or accounting.</p>	<p>this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes. Successful completion of the program would lead to a Master's degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.</p>
--	---	--	--	--	---

<p>New Jersey</p>	<p>New Jersey State Board of Accountancy</p> <p>124 Halsey Street, 6th Floor Newark, NJ 07102 Mailing Address: P.O. Box 45000 Newark, NJ 07101 Phone: 973-504-6380 Fax: 973-648-2855</p> <p>Contact form: http://www.njconsumeraffairs.gov/acc/Pages/contactus.aspx</p> <p>Email: RossM@dca.lps.state.nj.us http://www.njconsumeraffairs.gov/acc/Pages/applications.aspx</p>	<p>New Jersey Statutes</p> <p>NJ Regulations</p>	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Completion of a baccalaureate degree and at least 150 semester hours from an accredited institution and program including at least 24 semester hours in accounting and at least 24 semester hours in business courses (other than accounting).</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Must have the education requirements listed above complete and pass the CPA exam. One year of experience in the practice of public accountancy including intensive and diversified experience in accounting or auditing.</p>	<p>BSBA: No. Successful completion of the program including 120 semester hours does not qualify a graduate to sit for the CPA exam in this state and does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes. Successful completion of the program would lead to a Master’s degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the</p>
-------------------	--	--	--	--	--

					CPA exam in this state and being eligible for licensure. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.
New Mexico	<p>New Mexico Public Accountancy Board</p> <p>5500 San Antonio Dr. NE, Suite A Albuquerque, NM 87109 Phone: 505-222-9850 Fax: 505-222-9855</p> <p>Email: accountancy.board@state.nm.us</p> <p>http://www.rld.state.nm.us/boards/Accountancy.aspx</p>	NM Administrative Code	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Completion of 120 semester hours including a baccalaureate degree or its equivalent with 30 semester hours in accounting or the equivalent as determined by the Board.</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Completion of 150 semester hours earned at an accredited college/university. One year of experience must include providing service or advice involving the use of accounting, attest, management advisory, financial advisory, tax, or consulting skills as verified by a CPA, through employment in government, industry, academia, or public service. Must complete ethics exam.</p>	<p>BSBA: Successful completion of the program including 120 semester hours qualifies a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes. Successful completion of the program would lead to a Master’s degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited</p>

					by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.
New York	<p>New York Board of Public Accountancy</p> <p>State Education Department Division of Professional Licensing Services 89 Washington Avenue, 2nd Floor East Mezzanine Albany, NY 12234-1000 Phone: 518-474-3817, Ext. 270 Fax: 518-474-6375</p> <p>Email: opunit3@nysed.gov</p> <p>http://www.op.nysed.gov/prof/cpa/</p>	Laws, Rules, and Regulations	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Completion of 120 semester hours including a baccalaureate degree and a course in each of the following: financial accounting, cost/managerial accounting, taxation, and audit/attestation.</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Completion of at least 150 semester hours including a bachelor’s degree or higher in accountancy from an accredited program. This includes at least 33 semester hours in professional accounting content area, a minimum of 36 semester hours in general business content area, at least one course in ethics, and at least one course in communications. Curriculum shall include the study of business and accounting</p>	<p>BSBA: Successful completion of the program including 120 semester hours qualifies a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes. Successful completion of the program would lead to a Master’s degree</p>

				communications, ethics and professional responsibility, and accounting research, either by integration into the coursework of other courses or in separate courses. Must pass the CPA exam. One year of full-time experience required, after having met the educational requirements of 150 semester hours, attested to by a CPA, gained by providing accounting services or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills through employment in public practice, government, private industry, or an educational institution. See specific course requirements here	in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.
North Carolina	North Carolina State Board of CPA Examiners 1101 Oberlin Road, Suite 104 Raleigh, NC 27605-2827 Phone: 919-733-4222 Fax: 919-733-4209	NC General Statutes	<u>Qualifications to sit for the Uniform CPA exam:</u> Completion of 120 semester hours including a bachelor’s degree with a concentration in accounting or within 120 days of such completion	<u>Qualifications for a Certified Public Accountant license:</u> Completion of 150 semester hours including a bachelor’s degree with a concentration in accounting from an accredited institution. Twenty-four (24) semester hours must include one	BSBA: Successful completion of the program including 120 semester hours qualifies a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the

	<p>Robert Brooks, Executive Director Email: rbrooks@nccpaboard.gov</p> <p>https://nccpaboard.gov/</p>		<p>after application is received by the board.</p>	<p>three-semester hour course from at least eight of the following ten fields: communications, computer tech, economics, ethics, finance, humanities/social science, international environment, law, management, or statistics. Anyone applying for CPA certification who holds a Master's or more advanced degree in accounting, tax law, economics, finance, business administration, or a law degree from an accredited institution fulfills the course requirements. Candidate has one of the following in lieu of experience: one year's experience (full-time) in the field of accounting under the direct supervision of a CPA, four years of experience teaching accounting in a four-year accredited institution, four years of experience in the field of accounting, or a combination determined equivalent by the board.</p>	<p>graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes. Successful completion of the program would lead to a Master's degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.</p>
North Dakota	North Dakota State Board of Accountancy	ND Accounting Rules	<u>Qualifications to sit for the Uniform CPA exam:</u>	<u>Qualifications for a Certified Public Accountant license:</u>	BSBA: No. Successful completion of the

	<p>2701 S. Columbia Road, Suite D Grand Forks, ND 58201-6029 Phone: 800-532-5904 Fax: 701-775-7430</p> <p>Email: ndsba@nd.gov</p> <p>http://www.nd.gov/ndsba/</p>	<p>ND Accountancy Act</p>	<p>Must be within 6 months of completing education requirement listed for licensure. (See next column)</p>	<p>Must pass the CPA exam. Completion of 150 semester hours of college education including a baccalaureate degree or higher or their equivalent conferred by an accredited institution with an accounting concentration (24 semester hours of accounting courses plus 24 semester hours of other business courses. Principles of accounting do not count toward the required accounting or business courses. Up to three credits of economics credits may be included in the other business courses). One year of experience (at least 2,000 hours) must include providing any type of service or advice involving the use of accounting, attest, management advisory, financial advisory, tax, or consulting skills gained through employment in government, industry, academia, or public accounting. Completion of ethics course.</p>	<p>program including 120 semester hours does not qualify a graduate to sit for the CPA exam in this state and does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes. Successful completion of the program would lead to a Master’s degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However,</p>
--	--	---	--	--	--

					there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.
Ohio	<p>Accountancy Board of Ohio</p> <p>77 South High Street, 18th Floor Columbus, OH 43215-6128 Phone: 614-466-4135 Fax: 614-466-2628</p> <p>John Patterson, Executive Director Email: john.e.patterson@acc.ohio.gov</p> <p>http://www.acc.ohio.gov/</p>	<p>Accountancy Board Law</p> <p>Accountancy Administrative Code</p>	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Completion of the 150 semester hours described in the column to the right from an accredited institution.</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> A candidate for a certificate must be a resident of Ohio or have a place of business in the state or, as an employee, is regularly employed in Ohio. The Board may determine by rule circumstances under which the residency requirement may be waived. Graduation with a baccalaureate or higher degree including 150 semester hours with an accounting concentration with related courses in other areas of business administration. One year of experience in public accounting, government, business, or academia.</p>	<p>BSBA: No. Successful completion of the program including 120 semester hours does not qualify a graduate to sit for the CPA exam in this state and does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes regarding education requirements, but see residency requirement to the left. Successful completion of the program would lead to a Master’s degree in accounting, Bloomsburg University is accredited by the Middle States</p>

					Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>residency, experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.
Oklahoma	<p>Oklahoma Accountancy Board</p> <p>201 N.W. 63rd Street, Suite 210 Oklahoma City, OK 73116 Phone: 405-521-2397 Fax: 405-521-3118</p> <p>Randy Ross, Executive Director Email: rros@oab.ok.gov</p> <p>https://www.ok.gov/oab_web/</p>	<p>Oklahoma Statutes and Administrative Code</p> <p>OK Accountancy Act</p>	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Completion of education requirements prior to sitting for exam. (See column to the right)</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Completion of 150 semester hours including baccalaureate degree or higher from an accredited institution, with 30 semester hours in accounting courses above principle of accounting or intro accounting by selecting from financial accounting, accounting theory, cost/managerial accounting, federal income tax, governmental, not-for-</p>	<p>BSBA: No. Successful completion of the program including 120 semester hours does not qualify a graduate to sit for the CPA exam in this state and does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p>

				<p>profit accounting, accounting info systems, accounting history and other electives. At least nine (9) semester hours shall be from any or all of the subjects of economics, statistics, business law, finance, business management, marketing, business communication, risk management, insurance, management info systems, or computer science at the upper division level of college. One course must be in auditing or assurance. Completion of CPA exam. At least one year (1,800 hours) of work experience gained through employment in government, industry, academia, or public practice. Must pass AICPA Ethics exam for initial licensure. OK is a two-tiered state meaning that a candidate may receive a certificate after passing the exam but will need to complete the experience requirement to be eligible for a license.</p>	<p>MAcc: Yes. Oklahoma may have a state residency requirement. Please contact the Board to confirm. Successful completion of the program would lead to a Master's degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>residency, experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.</p>
Oregon	Oregon Board of Accountancy	Administrative Rules and Statutes	<u>Qualifications to sit for the Uniform CPA exam:</u>	<u>Qualifications for a Certified Public Accountant license:</u>	BSBA: No. Successful completion of the

	<p>3218 Pringle Road, SE #110 Salem, OR 97302-6307 Phone: 503-378-4181 Fax: 503-378-3575</p> <p>Martin Pittioni, Executive Director Email: martin.w.pittioni@oregon.gov</p> <p>http://www.oregon.gov/BOA/Pages/index.aspx</p>		<p>Must meet education requirement of 150 semester hours at time of application for exam. See details in the column to the right.</p>	<p>Completion of 150 semester hours from an accredited institution with a minimum of 24 semester hours in accounting at the upper-division and 24 semester hours in accounting or related subjects such as business, finance, economics, and written and oral communication. Internship courses are limited to a maximum of 4 semester hours. Must complete and pass all sections of the CPA exam. Complete and pass ethics exam. Must have a minimum of one year (2,000 hours) of full or part-time employment supervised by a CPA gained through employment in public practice, industry, government, or other professional setting.</p>	<p>program including 120 semester hours does not qualify a graduate to sit for the CPA exam in this state and does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes. Successful completion of the program would lead to a Master’s degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However,</p>
--	--	--	---	--	--

					there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.
Pennsylvania	<p>PA State Board of Accountancy</p> <p>One Penn Center 2601 N. 3rd Street Harrisburg, PA 17110 Mailing Address: State Board of Accountancy P.O. Box 2649 Harrisburg, PA 17105-2649 Phone: 717-783-1404 Fax: 717-705-5540</p> <p>Email: St-Accountancy@pa.gov</p> <p>http://www.dos.pa.gov/ProfessionalLicensing/BoardsCommissions/Accountancy/Pages/default.aspx</p>	<p>State Code</p> <p>CPA Law</p>	<p><u>Qualifications to sit for the Uniform CPA exam (minimum):</u> Completion of Bachelor’s or higher degree (minimum of 120 semester hours) from an accredited institution with at least 24 semester credits in accounting and auditing, business law, finance or tax subjects, not necessarily as part of the candidate’s undergraduate work. (See CPA law Section 4.2)</p>	<p><u>Qualifications for a Certified Public Accountant certification:</u> Completion of 150 semester hours with either a master’s degree and completion of 24 semester credits in relevant subjects (see §11.57(a)(1)) or with a bachelor’s or higher degree including 36 semester credits in relevant subjects. Must successfully complete the CPA examination. <u>PA experience requirements,</u> supervised by a CPA, are as follows: A candidate for CPA certification shall have completed at least 1,600 hours of qualifying experience over a period of not less than 12 months during the 60-month period immediately preceding the date of application that included providing any type of service or advice involving the use of accounting, attest, compilation, management</p>	<p>BSBA: Successful completion of the program including 120 semester hours qualifies a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a certificate; thirty additional semester hours are required.</p> <p>MAcc: Yes. Successful completion of the program would lead to a Master’s degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the</p>

				advisory, financial advisory, tax or consulting skills which were gained through employment in government, industry, academia or public practice.	<i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for a certificate. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a certificate.
Puerto Rico	<p>Puerto Rico Board of Accountancy</p> <p>Box 9023271 Old San Juan Station San Juan, PR 00902-3271 Phone: 787-722-4816 Fax: 787-722-44818</p> <p>Email: lbarreto@nasba.org</p> <p>http://estado.pr.gov/es/</p>	Laws of PR – Certified Public Accountants	<p>Qualifications to sit for the Uniform CPA exam: Applicant must be a residence of Puerto Rico or have a place of business in PR.</p> <p>Completion of 150 semester hours, or within your final semester of a program, including a baccalaureate degree or higher with 32 semester hours in accounting subjects and 32 semester hours in accounting and general business such as business law, information systems, economics, and finance.</p>	<p>Qualifications for a Certified Public Accountant license: Applicant must be a residence of Puerto Rico or have a place of business in PR. Completion of 150 semester hours of education listed above.</p>	<p>BSBA: No. This territory has a residency requirement limiting out-of-state residents from sitting for the CPA exam in this territory. Successful completion of the program including 120 semester hours does not qualify a graduate to sit for the CPA exam in this territory and does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty</p>

					<p>additional semester hours are required.</p> <p>MAcc: Yes regarding education requirements, but see residency requirement above and to the left.</p> <p>Successful completion of the program would lead to a Master's degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this territory and being eligible for licensure. However, there are additional <i>residency, experience</i> and possibly <i>ethics</i></p>
--	--	--	--	--	--

					requirements to be eligible for a license.
Rhode Island	<p>Rhode Island Board of Accountancy</p> <p>1511 Pontiac Ave., 68-2 Cranston, RI 02920 Phone: 401-462-9550 or 401-462-9500 Fax: 401-462-9532</p> <p>Email: jovonna.edwards@dbr.ri.gov</p> <p>http://www.dbr.state.ri.us/divisions/accountancy/</p>	<p>Rhode Island General Laws of Accountancy</p> <p>RI Rules and Regulations</p>	<p><u>Qualifications to sit for the Uniform CPA exam:</u> A</p> <p>Candidate must be a resident of RI, be regularly employed in RI, or have a place of business in RI.</p> <p>Completion of baccalaureate degree (120 semester hours) from an accredited institution and completed not less than 24 semester hours in accounting at the undergraduate or graduate level, and completed not less than 24 semester hours in business courses (other than accounting courses).</p>	<p><u>Qualifications for a Certified Public Accountant license:</u></p> <p>Completion of 150 semester hours from an accredited institution either through a graduate degree with a concentration in accounting, a graduate degree accredited in business with at least 24 undergrad semester hours or 15 grad semester hours in accounting, or a bachelor's degree or higher with at least 24 semester hours in accounting and at least 24 semester hours in business courses (other than accounting courses). The second and third options must consist of an accounting component with at least 6 semester hours in both fundamental accounting and intermediate financial accounting and reporting and not less than 3 semester hours in each of the following: advanced financial accounting and reporting, tax accounting, and auditing. The experience requirement shall</p>	<p>BSBA: This state has a residency requirement limiting out-of-state residents from sitting for the CPA exam in this state. If the residency requirement is fulfilled, successful completion of the program including 120 semester hours qualifies a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes regarding education requirements, but see residency requirement above and to the left. Successful completion of the program would lead to a Master's</p>

				<p>consist of one year (at least 1,820 hours) under the supervision of a CPA providing any type of service or advice involving the use of accounting, attest, management advisory, financial advisory, tax or consulting skills through public practice, government, industry, or academia. Must pass an ethics exam.</p>	<p>degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>residency, experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.</p>
South Carolina	<p>South Carolina Board of Accountancy</p> <p>Synergy Business Park Kingstree Building 110 Centerview Drive, Suite 202 Columbia, SC 29210 Phone: 803-896-4770 Fax: 803-896-4554</p>	SC Laws and Policies	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Completion of 120 semester hours including at least 24 semester hours of accounting courses covering financial accounting, managerial accounting, taxation, and auditing, as well we 24 semester hours of</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Completion of 150 semester hours from an accredited institution including at least 36 semester hours of accounting and 36 semester hours of business courses. Must pass CPA exam and professional ethics exam. At least one year of accounting</p>	<p>BSBA: Successful completion of the program including 120 semester hours qualifies a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty</p>

	<p>Email: cubittd@llr.sc.gov or contact.accountancy@llr.sc.gov</p> <p>http://www.llr.state.sc.us/POL/Accountancy/</p>		<p>business courses such as macro and micro economics, finance, business law, management, computer science, marketing, and accounting hours not counted toward the 24 required accounting credits.</p>	<p>experience in public, governmental, or private employment under the supervision of a CPA or at least five years' experience teaching accounting in a college or university. Until candidate has completed 24 semester hours of acceptable accounting education, the candidate cannot earn qualifying experience for licensure.</p>	<p>additional semester hours are required.</p> <p>MAcc: Yes. Successful completion of the program would lead to a Master's degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.</p>
South Dakota	<p>South Dakota Board of Accountancy</p> <p>301 East 14th Street, Suite 200 Sioux Falls, SD 57104</p>	SD Laws and Rules	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Completion of education requirements must be</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Completion of 150 semester hours with an accounting</p>	<p>BSBA: No. Successful completion of the program including 120 semester hours does</p>

	<p>Phone: 605-367-5770 Fax: 605-367-5773</p> <p>Email: nicole.kasin@state.sd.us</p> <p>http://dlr.sd.gov/accountancy/default.aspx</p>		<p>met before 100 days after sitting for the exam. One hundred fifty (150) semester hours of college education from an accredited institution with a baccalaureate or higher degree in accounting or a substantial equivalent, including related courses in other areas of business.</p>	<p>major or equivalent from an accredited institution must include 24 semester hours in accounting, with at least one course in each of intermediate or advanced accounting, auditing, taxation, and cost accounting. They must also include at least 24 semester hours in business courses, other than accounting courses. Must pass the CPA exam. Must pass the ethics exam. Must complete one year of experience (2,000 hours) gained through employment in government, industry, public practice, or academia. Those responsible for attest services must have experience in auditing, compilation, or review, in any combination, totaling at least 375 hours.</p>	<p>not qualify a graduate to sit for the CPA exam in this state and does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes. Successful completion of the program would lead to a Master's degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>experience</i> and</p>
--	---	--	--	---	---

					possibly <i>ethics</i> requirements to be eligible for a license.
Tennessee	<p>Tennessee State Board of Accountancy</p> <p>500 James Robertson Parkway Davy Crockett Tower Nashville, TN 37243-1141 Email: 615-741-2550 Fax: 615-532-8800</p> <p>Email: accountancy.board@tn.gov</p> <p>https://www.tn.gov/commerce/regboards/accountancy.html</p>	<p>Tennessee Laws</p> <p>Tennessee Rules (Revised January 2017)</p>	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Completion of 120 semester hours including a baccalaureate or higher degree from an accredited institution and have obtained at least 18 semester hours of accounting education at the upper division level, not including internship semester hours.</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Completion of 150 semester hours from an accredited institution with at least 30 semester hours of accounting education (including the elementary level but at least 24 at upper division level), not more than 6 semester hours may be internship programs, and at least 24 semester hours must be in general business education in one or more of the following areas: algebra/calc/stats/probability , business communication, business law, economics, ethics, finance, management, technology info systems, and marketing. Must pass the CPA exam. Must have one year (at least 2,000 hours) of experience providing any type of services or advice using accounting, attest, management advisory, financial advisory, tax, or consulting skills gained</p>	<p>BSBA: Successful completion of the program including 120 semester hours qualifies a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes. Successful completion of the program would lead to a Master’s degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward</p>

				through employment in industry, government, academia, or public practice. May be required to pass ethics exam.	the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.
Texas	<p>Texas State Board of Public Accountancy</p> <p>333 Guadalupe Tower III, Suite 900 Austin, TX 78701-3900 Phone: 512-305-7800 Fax: 512-305-7854</p> <p>Email: executive@tsbpa.state.tx.us</p> <p>https://www.tdlr.texas.gov/slpa/slp_a.htm</p>	<p>TX Public Accountancy Act</p> <p>TX Administrative Code</p>	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Completion of 150 semester hours of education holding a baccalaureate or graduate degree with an accounting concentration or the equivalent from an accredited institution prior to sitting for the exam. No fewer than 30 semester hours of accounting courses at the upper level, no fewer than 24 semester hours of business courses at the upper level, and a 3-semester hour ethics course are required. View specific qualifying courses here.</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Meet the education requirements listed above and pass the CPA exam, pass an exam on the Texas rules of professional conduct, and complete the work experience requirement which is as follows: If the person has completed the 150 semester hours or holds a graduate degree, at least one year of work experience providing a service or advice involving accounting, attest services, management or financial advisory or consulting services, tax services, or other services the board considers appropriate. If the person has not yet finished 150 hours or does</p>	<p>BSBA: No. Successful completion of the program including 120 semester hours does not qualify a graduate to sit for the CPA exam in this state and does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes. Successful completion of the program would lead to a Master’s degree in accounting, Bloomsburg University is accredited by the Middle States</p>

				not possess a graduate degree, two years of work experience are required under the supervision of a CPA.	Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.
U.S. Virgin Islands	<p>Virgin Islands Board of Public Accountancy</p> <p>Dept. of Licensing and Consumer Affairs Office of Boards and Commissions 3000 Golden Rock Shopping Center, Ste. 9 Christiansted, St. Croix, VI 00820 Phone: 340-773-2226 x245 Fax: 340-713-8308</p> <p>Email: hnhodge@gmail.com</p> <p>http://dlca.vi.gov/</p>	VI Rules and Regulations	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Must be a resident of the Virgin Islands.</p> <p>Completion of baccalaureate degree or higher including 24 semester hours of accounting courses (auditing and attestation, financial accounting and reporting, cost and management accounting, and taxation) and 24 semester hours of</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Must be a resident of the Virgin Islands. Candidates who hold degrees from recognized institutions and have completed 30 or more semester hours of study in accounting, business law, economics, and finance (of which a minimum of 20 semester hours are in accounting) must have 2 years of experience in public accounting or governmental</p>	<p>BSBA: Yes regarding education requirements, but see residency requirement at left. If residency requirement is fulfilled, successful completion of the program would lead to a bachelor's degree in accounting, Bloomsburg University is accredited by the Middle States</p>

			<p>business courses (no more than 6 semester hours of which could be considered accounting courses). Earned at least 2 semester hours in research and analysis relevant to courses above. Earned at least 2 semester hours in communications in accounting or business. Earned at least 3 semester hours in ethics. A maximum of 6 semester hours for internships and independent study may count towards the requirements above.</p>	<p>accounting as an auditor or internal revenue agent. (Rules and Regulations state the one year of experience is required while the website states two years are required with the accounting courses completed or three years required with a degree other than accounting.)</p>	<p>Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this territory and being eligible for licensure. However, there are additional <i>residency</i>, <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.</p> <p>MAcc: Yes regarding education requirements, but see residency requirement at left. Successful completion of the program would lead to a Master's degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the</p>
--	--	--	---	--	--

					<p>program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this territory and being eligible for licensure. However, there are additional <i>residency, experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.</p>
Utah	<p>Utah Board of Accountancy</p> <p>Heber M. Wells Building 160 East 300 South P.O. Box 146741 Salt Lake City, UT 84114-6741 Phone: 801-530-6628 Fax: 801-530-6511</p> <p>Email: crogers@utah.gov</p> <p>http://www.dopl.utah.gov/licensing/accountancy.html</p>	<p>Utah CPA Licensing Act</p> <p>Utah CPA Licensing Act Rule</p>	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Must demonstrate completion of at least 135 semester hours of the education requirement listed in the column to the right.</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Completion of at least 150 semester hours with an undergraduate or graduate degree in an accounting or business program accredited by AACSB or from an accredited institution. Requirements with a graduate degree: 24 semester hours in upper division accounting courses and 15 semester hours in graduate level accounting courses that must cover</p>	<p>BSBA: No. Successful completion of the program including 120 semester hours does not qualify a graduate to sit for the CPA exam in this state and does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p>

				<p>financial accounting, auditing, taxation, and management accounting. Requirements with an undergraduate degree: 30 semester hours beyond the baccalaureate degree which includes 16 semester hours in upper division accounting courses; 8 hours in graduate level accounting courses which must cover financial accounting, auditing, taxation, and management accounting; 12 semester hours in upper division non-accounting business courses; 12 semester hours in graduate level business or accounting courses; and 10 semester hours of either graduate or upper division accounting or business courses. Must pass the CPA exam. Must complete 1 year of experience (2,000 hours) applying accounting and auditing skills and principles that are taught as part of the professional education. May need to pass professional ethics exam.</p>	<p>MAcc: Yes. Successful completion of the program would lead to a Master's degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.</p>
--	--	--	--	--	--

<p>Vermont</p>	<p>Vermont Board of Public Accountancy</p> <p>Vermont Secretary of State, Office of Professional Regulation 89 Main Street, Floor 3 Montpelier, VT 05620-3402 Phone: 802-828-2373 Fax: 802-828-2465</p> <p>Email: aprille.morrison@sec.stae.vt.us</p> <p>https://www.sec.state.vt.us/professional-regulation/list-of-professions/accountancy.aspx</p>	<p>VT Accountancy Statutes</p> <p>VT Accountancy Administrative Rules</p>	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Completion of 120 semester hours at an accredited institution including a minimum of 30 semester hours of accounting, auditing, and related subjects.</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Completion of 150 semester hours at an accredited institution. Studies in accounting, auditing, and business shall include accounting, auditing, and business subjects at the college level, of not less than 6 semester hours in financial accounting (not intro), 3 semester hours in auditing, 3 semester hours in US income tax, and 3 semester hours in US business law. Must complete one year of public or non-public accounting experience (2,080 hours). Must complete a course in professional ethics for accountants.</p>	<p>BSBA: Successful completion of the program including 120 semester hours qualifies a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes. Successful completion of the program would lead to a Master’s degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for</p>
----------------	--	---	---	--	---

					licensure. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.
Virginia	<p>Virginia Board of Accountancy</p> <p>Perimeter Center 9960 Mayland Drive, Suite 402 Henrico, Virginia 23233 Phone: 804-367-8505 Fax: 804-527-4409</p> <p>Contact: boa@boa.virginia.gov</p> <p>http://www.boa.virginia.gov/</p>	VA State Regulations	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Completion of 120 semester hours of education with an accounting concentration or equivalent. Principles or intro accounting courses cannot be considered.</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Successful completion of CPA exam. Completion of 150 semester hours of education with an accounting concentration or equivalent with at least 24 semester hours of accounting courses (auditing, financial accounting, management accounting and taxation) and at least 24 semester hours of business courses (no more than 6 semester hours of which could be considered accounting courses), not including principles or intro accounting courses. Completion of the AICPA's Professional Ethics Course and exam. Completion of at least 2,080 hours of work experience gained through employment in academia, a firm, government, or industry in any capacity involving the</p>	<p>BSBA: Successful completion of the program including 120 semester hours qualifies a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes. Successful completion of the program would lead to a Master's degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB.</p>

				substantial use of accounting, financial, tax or other skills that are relevant to providing services to the public or to or on behalf of an employer, supervised by a CPA.	Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.
Washington	<p>Washington State Board of Accountancy</p> <p>P.O. Box 9131 Olympia, WA 98507-9131 Mailing Address P.O. Box 9131 Olympia, WA 98507-9131 Phone: 360-753-2586 Fax: 360-664-9190</p> <p>Email: customerservice@cpaboard.wa.gov</p> <p>http://www.cpaboard.wa.gov/</p>	<p>WA Public Accountancy Act</p> <p>WA Board Rules</p>	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Completion of 150 semester hours including baccalaureate or higher degree from an accredited institution, or within 180 days of completing education requirements following the exam.</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Completion of 150 semester hours of baccalaureate or higher degree from an accredited institution including 24 semester hours in accounting subjects of which 15 must be at the upper division or grad level. Successful completion of the CPA exam. Completion of one year (2,000 hours) of accounting experience gained through employment in government, industry, academia, or public practice. Completion of AICPA Code of</p>	<p>BSBA: No. Successful completion of the program including 120 semester hours does not qualify a graduate to sit for the CPA exam in this state and does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes. Successful completion of the program would lead to a Master's degree</p>

				Professional Conduct course/exam.	in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.
West Virginia	West Virginia Board of Accountancy 405 Capitol Street, Suite 908 Charleston, WV 25301-1744 Phone: 304-558-3557 Fax: 304-558-1325 Email: wvboa@mail.wvnet.edu https://www.boa.wv.gov/	WV Code	<u>Qualifications to sit for the Uniform CPA exam:</u> Completion of 120 semester hours including a bachelor’s degree from an accredited institution <u>and</u> the course requirements listed in the column to the right.	<u>Qualifications for a Certified Public Accountant license:</u> Completion of education requirements above and at least 150 semester hours of college education including a baccalaureate or higher degree with an accounting concentration or equivalent from an accredited institution. <i>Course</i>	BSBA: West Virginia may have a state residency requirement. Please contact the Board to confirm. If residency requirement is fulfilled, successful completion of the program including 120 semester hours may

				<p><i>requirements</i> are as follows: The 30 semester hours include a minimum of 6 hours in financial accounting or intermediate accounting; 6 hours in auditing or accounting info systems with a minimum of 3 hours in auditing, 3 hours in taxation (6 hours in taxation will begin 7/1/18), 3 hours in cost, managerial, governmental, or not-for-profit accounting; and 9 hours in accounting electives. Three (3) semester hours in Business law and 3 hours in ethics are also required. Twenty-seven (27) hours in business courses must include 3 hours each in economics, finance, marketing, statistics, and management. Passage of the CPA exam. Must have at least one year of experience gained through employment in private practice, government, industry, not-for-profit organization, academia, or public practice. (Code §30-9-8)</p>	<p>qualify a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes regarding education requirements, but West Virginia may or may not have a residency requirement. Please contact the Board to confirm. Successful completion of the program would lead to a Master's degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward</p>
--	--	--	--	--	--

					the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>residency, experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.
Wisconsin	<p>Wisconsin Accounting Examining Board</p> <p>1400 E. Washington Avenue Madison, WI 53703 Mailing Address: P.O. Box 8935 Madison, WI 53708-8935 Phone: 608-266-2112 Fax: 608-267-3816</p> <p>Tom Ryan, Executive Director, Division of Board Services Dept. of Safety and Professional Services Email: dsps@wisconsin.gov</p> <p>https://dsps.wi.gov/pages/BoardsCouncils/Accounting/Default.aspx</p>	WI Statutes and Administrative Code	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Completion of 120 semester hours of education from an accredited institution, <u>including all course requirements listed in the column to the right.</u></p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Completion of 150 semester hours of education including a baccalaureate degree or higher from an accredited institution with at least 24 semester hours in accounting at the undergrad level or 15 semester hours at the grad level. This must include at least one course in each of the following: intermediate financial accounting, advanced financial accounting, cost/managerial accounting, taxation, auditing, and accounting info systems. At least 24 semester hours in business courses at the undergrad or graduate level including at least one course in each of the</p>	<p>BSBA: Successful completion of the program including 120 semester hours qualifies a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i> requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes. Successful completion of the program would lead to a Master’s degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher</p>

				<p>following: economics, finance, marketing, management or organizational behavior, business law, and information tech. Must complete one year of public accounting experience. Completion of professional ethics exam.</p>	<p>Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>experience</i> and possibly <i>ethics</i> requirements to be eligible for a license.</p>
Wyoming	<p>Wyoming Board of Certified Public Accountants</p> <p>325 West 18th Street, Suite 4 Cheyenne, WY 82002 Phone: 307-777-7551</p> <p>Email: pamela.ivey@wyo.gov</p> <p>https://sites.google.com/a/wyo.gov/wyoming-cpa/</p>	<p>WY Statutes</p> <p>WY Rules and Regulations</p>	<p><u>Qualifications to sit for the Uniform CPA exam:</u> Must be a Wyoming resident or have a place of business in Wyoming, or as an employee, is regularly employed in Wyoming. Completion of 120 semester hours including a baccalaureate or higher degree from an accredited institution and a program accredited by the AACSB including a minimum of 24 semester hours in accounting</p>	<p><u>Qualifications for a Certified Public Accountant license:</u> Must be a Wyoming resident or have a place of business in Wyoming, or as an employee, is regularly employed in Wyoming. Completion of 150 semester hours including a baccalaureate degree or higher and education requirements listed above. Completion of CPA exam. Completion of one year (2,000 hours) of accounting work experience. May require ethics exam.</p>	<p>BSBA: This state has a residency requirement limiting out-of-state residents from sitting for the CPA exam in this state. If residency requirement is fulfilled, successful completion of the program including 120 semester hours qualifies a graduate to sit for the CPA exam in this state but does not fulfill the <i>education</i></p>

			<p>courses in some or all of the following: financial accounting and reporting for business organizations, financial accounting and reporting for gov't and not-for-profit entities, auditing and attestation services, managerial/cost accounting, taxation, fraud examination, intern controls and risk assessment, financial statement analysis, accounting or tax research and analysis, accounting info systems, ethics. A maximum of 6 semester hours for internships may be counted toward accounting or business requirements.</p>		<p>requirements for the graduate to be eligible for a license; thirty additional semester hours are required.</p> <p>MAcc: Yes regarding education requirements, but see residency requirement above.</p> <p>Successful completion of the program would lead to a Master's degree in accounting, Bloomsburg University is accredited by the Middle States Commission on Higher Education, and the program is accredited by the AACSB. Therefore, the program fulfills the <i>education</i> requirements toward the graduate being eligible to sit for the CPA exam in this state and being eligible for licensure. However, there are additional <i>residency, experience</i> and possibly <i>ethics</i></p>
--	--	--	--	--	--

					requirements to be eligible for a license.
--	--	--	--	--	--

Course listing and graduation requirements:

BSBA in Accounting Graduation Requirement Sheet: <http://intranet.bloomu.edu/documents/cob/Requirements-Accounting-2016.pdf>

Required Graduate Course Curriculum:

- ACCT.501 Financial Accounting (3 cr)
- ACCT.502 Advanced Financial Accounting (3 cr)
- ACCT.522 Advanced Auditing Theory (3 cr)
- Graduate Business Elective (3 cr)
- ACCT.510 Advanced Accounting Info Systems (3 cr)
- ACCT.523 Advanced Tax Accounting (3 cr)
- Finance.535 Financial Management (3 cr)
- ACCT.552 Controllership (3 cr)
- ACCT.599 Research in Accounting (3 cr)
- Graduate Business Elective (3 cr)
- ACCT.500 MBA Assessment (0 cr)

Minimum Prerequisite Course Work: Bachelor’s degree (accounting necessary unless completing prerequisite foundation courses).

Prerequisite accounting courses

- Intermediate accounting, 6-9
- AIS
- Cost
- Federal Income Tax
- Audit
- Business Law

Students with an undergraduate degree in accounting should have taken course work covering all the necessary prerequisite content. Students with non-accounting undergraduate degrees will be lacking at least some of this content and therefore must take foundation courses to make up for this deficiency. Foundation courses are not included in the 30 hours of credit required for the MAcc degree.

[Return to top of document](#)