

**Accounting Certification Regulations by State - 2018**

Certified Public Accountant (CPA)

## **Alabama**

Alabama State Board of Public Accountancy  
770 Washington Ave, Ste 226  
Montgomery, AL 36104-3807

### **Alabama Requirements**

Alabama does not have requirements for an applicant's state residency, but applicants must be a U.S. citizen or legal resident and must be at least 19 years of age to sit for the exam. Prospective CPA exam candidates must also:

- be of good moral character
- provide transcripts showing that they have met the following education requirements:
  - A total of 150 semester hours, including a bachelor's degree
  - A minimum of 33 semester hours in accounting excluding introductory courses
  - 27 semester hours in business courses excluding accounting courses
  - 3 semester hours in business law
- Minimum age of 19
- Application fee- \$100

Alabama is a two-tier state and has specific work experience requirements in order to obtain a permit/license to practice once candidates have passed the CPA Exam.

Please visit <https://www.cpaexam.com/alabama> for more information.

## **Alaska**

Board of Public Accountancy  
550 West 7<sup>th</sup> Avenue, Suite 1500  
Anchorage. AK 99501

Contact: [cori.hondolero@alaska.gov](mailto:cori.hondolero@alaska.gov)

### **Alaska Requirements**

#### **Sec. 08.04.110. Personal requirements.**

- An applicant for a certified public accountant license shall be at least 19 years of age and of good moral character

#### **Sec. 08.04.120. Educational and experience requirements**

- baccalaureate degree or its equivalent conferred by a college or university acceptable to the board and additional semester hours or post-baccalaureate study so that the total educational program includes at least 150 hours, with an accounting concentration or equivalent as determined by the board by regulation to be appropriate, and two years of accounting experience satisfactory to the board.

#### **Sec. 08.04.130. Examination**

- applicant shall pass an examination in accounting and reporting, in auditing, and in other related subjects that the board determines appropriate

#### **Sec. 08.04.150. Qualifications to take examination.**

A person is qualified to take the examination for certified public accountants if the person either:

- has a baccalaureate degree or its equivalent conferred by a college or university acceptable to the board with
  - an accounting concentration or the equivalent, as defined in regulations of the board;
  - a minimum of 15 semester credit hours or 22 quarter credit hours of accounting subjects; or
  - one year of public accounting experience under the direct supervision of a certified public accountant; or
- has met or is within 18 semester credit hours or 27 quarter credit hours of meeting the undergraduate educational requirements of AS 08.04.120 and has completed at least 15 semester hours or 22 quarter hours of accounting subjects.

Please visit <https://www.commerce.alaska.gov> for more information.

## **Arizona**

Arizona State Board of Accountancy  
100 N. 15<sup>th</sup> Avenue, Suite 165  
Phoenix, AZ 85007

Phone: (602) 364-0804

### **Arizona Requirements**

#### **Character & Fitness Qualifications**

- At least 18 years of age
- Is of good moral character
- Has not engaged in conduct that would constitute grounds for discipline, revocation or suspension of a certificate or other disciplinary action pursuant to A.R.S. § 32-741

#### **Exam Qualifications**

- Must have passed the Uniform CPA Exam

#### **Education Qualifications**

- Baccalaureate degree or higher degree and 150 semester hours from an accredited institution or a college or university that maintains standards comparable to those of an accredited institution
- 36 semester hours of non duplicative accounting courses of which 30 semester hours must be upper level
- 30 semester hours of related courses

#### **Experience Qualifications**

- 2,000 hours of paid or unpaid experience that has exposed the applicant to and provided the applicant with experience in the practice of accounting

#### **Ethics Qualifications**

- Proof of a passing score (90% or higher) on an examination in professional ethics given by the AICPA within the two years immediately preceding submission of the application for certification

#### **Application Fee- \$100**

Please visit <https://www.azaccountancy.gov> for more information.

## Arkansas

Arkansas State Board of Public Accountancy  
101 E. Capitol Ave, Suite 450  
Little Rock, AR 72201

Phone: (501) 682-1520

### Arkansas Requirements

#### **17-12-301. Requirements generally**

A certificate as a certified public accountant shall be granted by the Arkansas State Board of Public Accountancy to any person of good moral character

- Who has met the education and experience requirements set forth in this chapter and by the board; and
- Who has passed an examination in accounting and auditing and such related subjects as the board shall determine to be appropriate

Please visit <http://www.asbpa.arkansas.gov/> for more information.

## **California**

California Board of Accountancy  
2450 Venture Oaks Way, Suite 300  
Sacramento, CA 95833-3291

Phone: (916) 263-3680

### **California Requirements**

#### **Educational Requirements**

applicants for licensure must meet the following minimum educational requirements:

- A baccalaureate degree or higher conferred by a degree-granting college or university (or foreign equivalent evaluated by a CBA-approved foreign academic credentials evaluation service) accredited by a United States regional institutional accrediting agency or national accrediting agency.
- 150 total semester units including 24 semester units of accounting subjects, 24 semester units of business-related subjects, 20 semester units of accounting study subjects, and 10 semester units of ethics study.

#### **Experience Requirements**

Applicants must provide the CBA with satisfactory evidence of having completed a minimum of 12 months of general accounting experience

Applicants must provide the CBA with satisfactory evidence of having completed a minimum of 12 months of general accounting experience including a minimum of 500 hours of attest experience, requires attest experience to include the following:

- Experience in the planning of the audit, including the selection of the procedures to be performed.
- Experience in applying a variety of auditing procedures and techniques to the usual and customary financial transactions included in financial statements.
- Experience in the preparation of working papers in connection with the various elements of 1 and 2 above.
- Experience in the preparation of written explanations and comments on the work performed and its findings.
- Experience in the preparation of and reporting on full disclosure financial statements

#### **Types of Applications for CPA Licensure**

- If you **passed the Uniform CPA Exam in California**, have not been issued a valid license to practice public accounting in any state and are applying for licensure as a CPA in California for the first time.
- If you **passed the Uniform CPA Exam in a state other than California**, have not been issued a valid license to practice public accounting in any state and are applying for licensure as a CPA in California for the first time.
- **If you** were issued a license to practice public accounting in a state other than California.
- If you were **previously licensed as a CPA in California** and the certificate was canceled after five years for non-payment of license renewal fees.

- If you **passed** the Canadian Chartered Accountant Uniform Certified Public Accountant Qualification Examination (**CAQEX**) of the American Institute of Certified Public Accountants (AICPA) **or** the International Uniform Certified Public Accountant Qualification Examination (**IQEX**) of the AICPA and the National Association of State Boards of Accountancy (NASBA).

Please visit <http://www.dca.ca.gov> for more information.

## **Colorado**

Colorado State Board of Accountancy  
1560 Broadway, Suite 1350  
Denver, CO 80202

Phone: (303) 894-7800

Contact: [dora\\_accountancyboard@state.co.us](mailto:dora_accountancyboard@state.co.us)

### **Colorado Requirements**

There are four parts to obtaining a Colorado Certified Public Accountant Certificate:

- You must meet the education requirements to qualify to take the Uniform CPA Examination.
- You must successfully pass the Uniform CPA Examination.
- You must take and successfully pass the AICPA Ethics examination or its equivalent.
- You must have one year of experience in public accounting, under the direct supervision of an actively licensed Certified Public Accountant, or experience that the Board deems to be equivalent. The experience must be gained five years before or after passing the Uniform CPA Examination.

Please visit <https://www.colorado.gov> for more information.



## Connecticut

State Board of Accountancy  
450 Columbus Boulevard  
Hartford, CT 06103

### Connecticut Requirements

- Application (SBA-11)
- Examination
  - Applicants must pass all 4 parts of the Uniform CPA Examination administered by NASBA with a passing grade of 75 or better. All passing scores must be obtained within 18 months from the date the first exam is passed.
- Education - At least a baccalaureate degree
  - Took the CPA exam after January 1, 2000 **OR** prior to January 1, 2000 and at least 2 years of experience:
    - Total of 150 semester hours including: 36 semester hours in accounting, 30 semester hours in economics & business administration, 60 semester hours in general education and 24 semester hours in any credit subject
  - Took the CPA exam prior to January 1, 2000 and at least three years of experience:
    - At least 24 semester hours on accounting, 3 semester hours in economics, 3 semester hours in finance, 3 semester hours in business law and 13 semester hours in general business subjects.
- Experience Verification (SBA-12)
  - Minimum 2 years, 104 weeks for applicants who took the exam after January 1, 2000 with 150 semester hours of education or prior to January 1, 2000 with 150 hours of education.
  - Minimum of 3 years, 156 weeks for applicants who took the exam prior to January 1, 2000 with less than 150 semester hours of education. Experience cannot be any older than 10 years and it must be under the supervision of a Certified Public Accountant holding a certified public accounting certificate or license for no less than three years prior to the verification of such experience.
- Ethics
  - Successful completion of the AICPA Professional Ethics for CPAs self-study Comprehensive Course for Certification with a score of 90 or higher. Contact the AICPA at 212-596-6200 or visit [CTCPA](#)

Please visit <http://www.portal.ct.gov> for more information.

## Delaware

Board of Accountancy  
Cannon Building  
Suite 203  
861 Silver Lave Blvd.  
Dover, DE 19904

Phone: (302) 7444500

Contact: [customerservice.dpr@state.de.us](mailto:customerservice.dpr@state.de.us)

### Delaware Requirements

You must hold a Delaware CPA Permit to Practice to:

- work as a CPA *at a firm in Delaware*, either as a principal or an employee, *or*
- offer CPA services in Delaware when your place of business is *outside Delaware* but you do not qualify for practice privilege as explained in the **When Not to File** section below.

If you are applying *by examination* because you do *not* hold an active CPA permit to practice in any other jurisdiction, file this application only after you have passed both the CPA Examination and the AICPA Ethics Examination.

- **Step 1: Pass the CPA Examination**

Before you file for a Delaware CPA Permit to Practice, you must apply for and pass the CPA examination. The application for the CPA examination is available at [www.nasba.org](http://www.nasba.org). *Direct all questions or concerns about the exam to the Delaware coordinator*, Alanna Formosa, at [aformosa@nasba.org](mailto:aformosa@nasba.org) or (615) 564-2163.

- **Step 2: Pass the AICPA Ethics Examination**

After passing all four parts of the CPA examination, you must complete the American Institute of Certified Public Accountants (AICPA) self-study ethics course and pass the exam with a score of not less than 90%. For information about the required course, see *Professional Ethics: AICPA's Comprehensive Course*

These requirements apply to *all* applicants, regardless whether you are applying for your first CPA Permit to Practice or you already hold a CPA permit to practice in another jurisdiction

- Submit completed, signed and notarized *Application for CPA Permit to Practice*.
- Enclose a check or money order for the non-refundable **processing fee** made payable to "State of Delaware." Payment must be U.S. funds and drawn on a U.S. bank.
- If you currently hold, *or you have ever held*, a permit or certificate in another state, U.S. territory or the District of Columbia, arrange for the Board office to receive a verification from each jurisdiction, sent directly from the jurisdiction to the Board office.
- If you have never been issued a U.S. Social Security Number (SSN), submit a *Request for Exemption from Social Security Number Requirement*

Please visit <https://dpr.delaware.gov/boards> for more information.

## **Florida**

Florida Board of Accountancy  
240 NW 76<sup>th</sup> Drive, Suite A  
Gainesville, FL 32607

Phone: (850) 487-1395

### **Florida Requirements**

- Florida CPA exam requirements does not include criteria for a candidate's state residency or age to sit for the exam. Florida also does not conduct background checks
- prospective CPA exam candidates must provide transcripts showing that they have earned 120 semester hours or 160 quarter hours of education from an accredited institution, which should include specific accounting and business courses as follows:
  - 24 semester or 36 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, accounting information systems, and taxation.
  - 24 semester or 36 quarter hours in general business education, including the equivalent of 6 semester or 8 quarter hours in business law courses which include coverage of the uniform commercial code, contracts and torts. Additional accounting course credits can be used to satisfy the remainder of the general business education requirements.
- Bachelor's Degree required
- Application Fee- \$50
- Candidates have 3 years to apply for licensure after passing the Uniform CPA exam, otherwise an exam retake will be required.

Please visit <https://www.cpaexam.com/florida> for more information.

## Georgia

Georgia State Accounting Office  
200 Piedmont Avenue SE, Suite 1604  
West Tower, Atlanta, Georgia 30334-9010

Contact: [stateaccountingoffice@sao.ga.gov](mailto:stateaccountingoffice@sao.ga.gov)

### Georgia Requirements

#### **Education Requirements**

Requirements for licensure if your initial sitting for the CPA Exam was **after January 1, 1998**:

- Bachelor's degree or higher
- Total of 150 semester hours of education
- Thirty (30) semester hours in Accounting above the introductory level
- Twenty-four (24) semester hours in business related subjects

#### **Exam Requirements**

One general requirement to apply for a CPA license in Georgia is that you must have passed the Uniform CPA Exam.

#### **Fees**

- Initial – \$140
- Transfer of Grades – \$220
- Reciprocal – \$220
- Firm – \$225
- Firm Late Filing – \$475

#### **Experience Requirements**

- One (1) year of continuous qualifying experience:
  - Must include a minimum of 2,000 hours
  - Must be completed not more than one (1) year immediately preceding the date of application
  - Must be under the supervision of an active CPA in good standing

Please visit <https://nasba.org/licensure> for more information.

## Hawaii

Board of Public Accounting  
 DCCA, PVL Licensing Branch  
 335 Merchant Street, Room 301  
 Honolulu, HI 96813

Phone: (808) 586-3000

### Hawaii Requirements

#### **Education Requirements**

- 150 semester (225 quarter) hours of college education from an educational institution<sup>1/</sup> of higher learning, within which applicant shall have:
  - A baccalaureate or higher degree conferred by an educational institution, or evidence that the baccalaureate or comparable degree qualifies the applicant for acceptance into an advanced degree program at an educational institution; b. 24 semester (36 quarter) hours in accounting courses, including, without limitation, courses in financial accounting, auditing, taxation, and managerial accounting, of which 18 semester (27 quarter) hours are upper division<sup>2/</sup> or graduate level accounting courses; c. 24 semester (36 quarter) hours in upper division or graduate level accounting or non-accounting business- related<sup>3/</sup> courses.
- Applicants who passed the Uniform CPA Examination before December 31, 2000, or had conditional credits before December 31, 2000 and subsequently passed the examination before the conditional credits expired, may continue to meet the following requirements:
  - A baccalaureate or higher degree conferred by an educational institution, or evidence that the baccalaureate or comparable degree qualifies the applicant for acceptance into an advanced degree program at an educational institution
  - 30 semester (45 quarter) hours of upper division or graduate level business-related courses (in addition to the baccalaureate degree); OR 30 months of experience with a public accounting firm (this experience may not also be credited toward the experience requirement); and
  - 18 semester (27 quarter) hours of upper division or graduate level accounting or auditing courses (which may have been earned while obtaining the baccalaureate degree).

#### **Experience Requirements**

**Submit** a signed *Certification of Public Accountancy Experience* form (CPA-14) from your employer or supervisor who holds or had held a CPA license in Hawaii or in another state or jurisdiction during the time of your employment. This form should verify the duration and scope of your experience. On the form, your employer or supervisor should provide specific starting and ending dates for your employment, the total number of **chargeable** audit hours worked verifying your duties and responsibilities in one of the following:

- 1,500 **chargeable** hours in the performance of audits involving generally accepted accounting principles and auditing standards earned while employed on a full-time basis (35 or more hours per week) in public accounting practice; **OR**

- Two (2) years of full-time professional work experience (35 or more hours per week) in public accounting practice, private industry, government, or education.

### **Competence Certificates**

Applicants shall submit three (3) *Certificate of Competence* (LB-03) forms which have been completed by people who are not related to you and will attest to your competence, trustworthiness and fairness.

### **Fees**

- If a license will be issued to you in an EVEN-NUMBERED year, pay . . . . . \$215  
(Application - \$254/, License - \$64, Compliance Resolution Fund - \$100, 1/2 Renewal - \$26)
- If a license will be issued to you in an ODD-NUMBERED year, pay . . . . . \$1395  
(Application - \$254/, License - \$64, Compliance Resolution Fund - \$50)

Please visit <https://cca.hawaii.gov/> for more information.

## Idaho

Idaho State Board of Accountancy  
3101 W Main Street  
Suite 210  
Boise, ID 83702-2099

Phone: (208) 334-2490

Contact: [isba@isba.idaho.gov](mailto:isba@isba.idaho.gov)

### Idaho Requirements

#### **300. REQUIREMENTS FOR INITIAL CERTIFIED PUBLIC ACCOUNTANT LICENSURE (Rule 300)**

Applications for initial licensure shall be made on a form provided by the Board. Applicants for licensure as certified public accountants must comply with the applicable sections of the Idaho Accountancy Act and the following requirements:

##### **Education**

- **Semester Hours.** An applicant for licensure must have at least one hundred fifty (150) semester hours (or two hundred twenty-five (225) quarter hours) of college education including a baccalaureate or higher degree conferred by a college or university acceptable to the Board. An applicant for licensure who was accepted for the May 2000 CPA Examination or prior examination does not have to fulfill additional educational requirements beyond those required at the time of acceptance to sit for the CPA Examination.
- **Accreditation.** The Board shall recognize:
  - Any college or university accredited by the Northwest Association of Schools and Colleges (NASC) or any other regional accrediting association having the equivalent standards;
  - Any independent senior college in Idaho certified by the State Department of Education for teacher training, and;
  - Accounting and business programs accredited by the Association to Advance Collegiate Schools of Business (AACSB) or any other accrediting agency having equivalent standards.
- **Education Requirement.** An applicant shall be deemed to have met the education requirement if, as part of the one hundred fifty (150) semester hours of education, the applicant has met any one (1) of the following four (4) conditions:
  - Earned a graduate degree with a concentration in accounting from a program that is accredited in accounting by an accrediting agency approved by the Board;
  - Earned a graduate degree from a program that is accredited in business by an accrediting agency approved by the Board and completed at least twenty-four (24) semester hours in accounting at the undergraduate or fifteen (15) semester hours at the graduate level, or an equivalent combination thereof, including coverage of,

but not necessarily separate courses in, the subjects of financial accounting, auditing, taxation, and management accounting;

- Earned a baccalaureate degree from a program that is accredited in business by an accrediting agency approved by the Board and completed twenty-four (24) semester hours in accounting at the undergraduate or graduate level including coverage of, but not necessarily separate courses in, the subjects of financial accounting, auditing, taxation, and management accounting; and completed at least twenty-four (24) semester hours in business courses (other than accounting courses) at the undergraduate or graduate level; or
- Earned a baccalaureate or higher degree and completed at least twenty-four (24) semester hours in accounting at the upper division or graduate level at an institution approved by the Board and including coverage of, but not necessarily separate courses in, the subjects of financial accounting, auditing, taxation, and management accounting; and completed at least twenty-four (24) semester hours in business courses (other than accounting courses) at the undergraduate or graduate level.

### **Experience Requirements**

- One year is required, either full time or part time, that extends over a period of no less than 12 months and no more than 36 months and includes no fewer than 2,000 hours. Experience must be obtained within the 10 years period immediately preceding the application for license.

Please visit <https://isba.idaho.gov> for more information.



## **Illinois**

Public Accounting  
100 West Randolph, 9<sup>th</sup> Floor  
Chicago, IL 60601

Phone: (888) 473-4858

### **Illinois Requirements**

#### **Section 1420.20 Application for Licensure as a Certified Public Accountant**

An applicant for licensure as a CPA shall submit the following to the Division:

- A completed and signed application on forms provided by the Division;
- Certification of the issuance of a valid and unrevoked Illinois CPA certificate, issued by the Board or current registration as a CPA with the Division;
- Proof of the experience required by Section 1420.10;
- The required fee set forth in Section 1420.40; and
- If the applicant's CPA certificate from the Board was issued more than 4 years prior to the application for a license as a licensed CPA under this Section, the applicant shall submit proof acceptable to the Division of having completed not less than 90 hours of verifiable CPE, including 4 hours covering the subject of professional ethics (see Section 1420.70) within the 3 years immediately preceding the application.

Please visit <https://www.idfpr.com> for more information.

## **Indiana**

Indiana Professional Licensing Agency  
Board of Accountancy  
402 W Washington Street, Room W072  
Indianapolis, Indiana 46204

Phone: (317) 234-8800

Contact: [pla14@pla.in.gov](mailto:pla14@pla.in.gov)

### **Indiana Requirements**

#### **IC 25-2.1-3-1 Qualification for certificate**

The board shall issue a CPA certificate to an individual who does the following:

- Demonstrates good character through lack of a history of dishonest or felonious acts.
- Meets the requirements set forth in this chapter and [IC 25-2.1-4](#).
- Pays the fee established by the board.

#### **IC 25-2.1-3-2 Examination; qualifications; education requirement**

A first time examination candidate must have at least one hundred fifty (150) semester hours (or the equivalent if a different grading period is used) of college education, 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 or equivalent as determined by the board to be appropriate.

Please visit [PLA: Indiana Board of Accountancy](#) for more information.

## **Iowa**

Iowa professional Licensing Bureau

Accountancy Board

Contact: [accountancyboard@iowa.gov](mailto:accountancyboard@iowa.gov)

### Iowa Requirements

#### **193A—3.1 (542) Qualifications for a certificate as a certified public accountant**

**3.1(1)** A person of good moral character who makes application pursuant to Iowa Code section 542.6 may be granted a certificate as a certified public accountant if the person satisfies all of the following qualifications:

- Satisfactory completion of the educational requirements of Iowa Code section 542.5(7) and rule 193A—3.2(542);
- No less than one year of verified experience including the types of services described in Iowa Code section 542.5(12) and rule 193A—3.12(542); and
- Successful completion of the examination described in Iowa Code section 542.5(8) and rule 193A—3.5(542) and the ethics course and examination outlined in 193A—3.13(542).

**3.1(2)** An application may be denied if the applicant:

- Has been convicted of a crime described in Iowa Code section 542.5(2);
- Has had a professional license of any kind revoked in this or any other jurisdiction, as provided in Iowa Code section 542.5(3);
- Makes a false statement of material fact on an application for a certificate or is otherwise implicated in the submission of a false application as provided in Iowa Code section 542.5(4);
- Has violated a provision of Iowa Code section 542.20 or has been assessed penalties pursuant to Iowa Code section 542.14 or 193A—Chapter 17;
- Is the subject of a notice of noncompliance as provided in 193—Chapter 8;
- Demonstrates a lack of moral character in a manner which the board reasonably believes will impair the applicant's ability to practice public accountancy in full compliance with the public interest and state policies described in Iowa Code section 542.2. While it is not possible to itemize all actions or behaviors which may demonstrate a lack of moral character, the following nonexclusive list of factors will guide the board in making its determination:
  - A pattern and practice of making false or deceptive representations, or of omitting material facts, while providing the public any of the services described in Iowa Code section 542.3(20);
  - Fraud or dishonesty while advertising or selling goods or services to the public;
  - Willful or repeated failure to timely file tax returns or other mandatory submittals due a governmental body;
  - Fiscally irresponsible behavior in the absence of mitigating circumstances;
- Is subject to discipline on any ground that would form the basis for discipline against a licensee; or
- Has had a practice privilege revoked in this or another jurisdiction.

Please visit [Iowa Legislature - Rule Listings](#) for more information.

## **Kansas**

Kansas Board of Accountancy  
Landon State Office Building  
900 SW Jackson Street  
Suite 556  
Topeka, Kansas 66612

Phone: (785) 296-2162

Contact: [ksboa@ks.gov](mailto:ksboa@ks.gov)

### **Kansas Requirements**

#### **74-2-1. Applications for examination**

Each application to take the certified public accountant examination shall be submitted on a form provided by the board or its designee and shall be filed by a date specified in the application. An application shall not be considered filed until the following conditions are satisfied:

- All information requested on the form is provided.
- All fees are included with the application.
- Official transcripts and any documents that establish that the applicant has satisfied or will satisfy the education requirements in K.A.R. 74-2-7 and K.S.A. 1-302a, and amendments thereto, are provided with the application.
- All supporting documents identified in the application form are received, including proof of identity as specified in the application form

#### **74-2-2. Evaluation of college credits**

In evaluating credit hours earned at a college or university operating under the quarter plan, these hours shall be converted to semester hours at the rate of two (2) semester hours for every three (3) quarter hours.

#### **74-2-5. Residence requirement for examination**

To be eligible for the initial or complete re-examination 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. The board may require satisfactory proof that the candidate meets this requirement.

#### **74-2-7. Concentration in accounting**

At least 42 semester credit hours in business and general education courses, including the following:

- A macroeconomics course, a microeconomics course, and one upper-division economics course;
- at least two courses in the legal aspects of business or business law;
- college algebra or higher-level math course;
- statistics and probability theory course;
- computer systems and applications course;
- finance course;
- management and administration course;
- marketing course; and

- production, operations research, or applications of quantitative techniques to business problems course;

At least 11 semester credit hours in courses in written and oral communications; and

At least 30 semester credit hours in courses in accounting theory and practice, including the following:

- Financial accounting and reporting for business organizations course, which may include any of the following:
  - Intermediate accounting course;
  - advanced accounting course; or
  - accounting theory course;
- managerial accounting beyond an introductory course;
- auditing course concentrating on auditing standards generally accepted in the United States as issued by the AICPA auditing standards board or the PCAOB, or both;
- U.S. income tax course; and
- accounting systems beyond an introductory computer course.

The following types of credits awarded by a college or university approved by the board shall be accepted by the board for purposes of determining compliance with subsection (a), if the credits are related to those areas specified in subsection (a):

- Credit for advanced placement;
- credit by examination;
- credit for military education;
- credit for competency gained through experience; and
- courses taken for pass-fail credit.

Credits recognized by the board pursuant to this subsection shall not exceed a total of six semester hours.

- (c) Credit shall not be allowed for any course that is only audited.
- (d) Credit shall not be allowed for any course for which credit has already been received.
- (e) Any credits earned for an accounting internship may count toward the overall 150-hour education requirement, but these credits shall not be acceptable in satisfaction of the required concentration in accounting courses.
- (f) Credits earned for CPA exam review courses shall not be acceptable in satisfaction of the required concentration in accounting courses. However, these credits may be used toward the overall 150-hour education requirement.

(g) Not to exceed a total of six hours, up to three hours of course requirements specified in paragraph (a)(1), (a)(2), or (a)(3) may be waived by the board, upon the applicant's demonstration of compelling circumstances and upon receipt of satisfactory verification that the applicant has otherwise met the requirements.

Please visit <http://www.ksboa.org> for more information.

## **Kentucky**

Kentucky Board of Accountancy  
332 West Broadway, Suite 310  
Louisville, KY 40202

Phone: (502) 595-3037

### **Kentucky Requirements**

#### **325.261 Qualifications for licensure as certified public accountant**

The license of "certified public accountant" shall be granted by the board to any person who satisfies the following requirements:

- Is no less than eighteen (18) years of age;
- Is of good moral character;
- Has a baccalaureate degree or master's degree conferred by a college or university recognized by the board with a major or concentration in accounting or its equivalent, as defined in administrative regulations promulgated by the board;
- Passes a board-approved examination in accounting, auditing, and other related subjects as the board deems appropriate. To be eligible to apply for the examination, a person shall first satisfy the requirement of subsections (1) to (3) of this section;
- Completes one hundred fifty (150) college semester hours that include a baccalaureate or master's degree conferred by a college or university recognized by the board with a major or concentration in accounting or its equivalent, as defined in administrative regulations promulgated by the board;
- Obtains one (1) year of accounting or attest experience while employed in an accounting or auditing position in public practice, industry, or government that shall be verified by a certified public accountant who, during the time being verified, held an active license to practice from any state. The one (1) year of experience required under this subsection shall be obtained:
  - After the completion of the education requirements established in subsection (3) of this section; and
  - Within five (5) years from the date the candidate successfully completed the examination;
- At the time of applying for a license is a United States citizen, a citizen of a foreign country who is legally residing in the United States, or is an employee of a public accounting firm, company, or an institution of postsecondary education located outside the United States, but which has an office or campus located in the United States; and
- Submits a complete application for a license to practice as a certified public accountant in accordance with KRS 325.330.

Please visit [CPA Initial License](#) for more information.

## **Louisiana**

State Board of Certified Public Accountants of Louisiana  
601 Poydras Street, Suite 1770  
New Orleans, LA 70130

Phone: (504) 566-1244

Contact: [sitemaser@cpaboard.state.la.gov](mailto:sitemaser@cpaboard.state.la.gov)

### **Louisiana Requirements**

#### **Education Requirements**

To be eligible to apply for a Certified Public Accountant license in Louisiana, you must have 150 hours of college education including a baccalaureate or higher degree conferred by a college or university acceptable to the board, with concentrations in accounting and business courses as described in detail below, as well as successfully pass the CPA Exam and have qualifying experience described below

#### **Experience Requirements**

Experience is not required to sit for the CPA exam. But, you must have the necessary one (1) year of qualifying experience verified by a licensed CPA in order to obtain your CPA certificate (license). At least one year of experience must be confirmed by employers and verified by a licensed CPA who is in a position to know, that was within the four years preceding the date of the license application.

- The experience must involve the use of accounting, attest, management advisory, financial advisory, tax, or consulting skills. It must be of sufficient complexity and diversity, and be verified by a licensed CPA. The experience may be from employment in public practice, private industry, non-profit, or government and must be at least one year of full-time or 2,000 hours part-time experience, or a combination of these.
- There is no expiration of the CPA exam scores if the experience requirement for licensing is not met within a certain time frame.

#### **Examination Requirements**

- Be of good moral character; confirmed by personal references
- Meet the college educational requirements at the time of filing an application
- Meet the residency requirement
- File the current application form by the due date
- Pay application and examination fees

#### **Residency Requirements**

Applicants must have maintained continuous residence (physical presence) in Louisiana for a period of not less than 120 days within the one year period preceding the date of the initial examination

Please visit [State Board of Certified Public Accountants | State Board of Certified Public Accountants of Louisiana](#) for more information.

## Maine

Board of Accountancy  
35 State House Station  
Augusta, ME 04333-0035

Phone: (207) 624-8672

### Maine Requirements

- You must have completed at least 150 semester hours of education, including a minimum 4-year baccalaureate or higher degree conferred by a college or university acceptable to the board. The 150 semester hours must include a minimum of 15 hours in the topic areas described in Chapter 5, section 3 of the Board's rules, with a least 3 hours earned in auditing and attestation services.
- You must have completed at least two years of experience under the direction of a CPA licensed by any state or territory of the U.S. or equivalent direction, or by a licensed professional CPA in another country. Work experience must be earned in the employment of a licensed public accounting firm, unless the Board determines nonpublic accounting is substantially equivalent.
- Your work experience must include the use of accounting or auditing skills, including the issuance of reports on financial statements, and at least one of the following: the provision of management advisory, financial advisory or consulting services, the preparation of tax returns, the furnishing of advice on tax matters or equivalent activities defined by the Board.
- Successful completion of the CPA exam.

Please visit [Maine PFR - Professions - Board of Accountancy](#) – for more information.



## **Maryland**

Maryland Board of Public Accountancy

500 North Calvert Street, 3<sup>rd</sup> Floor

Baltimore, Maryland 21202-3651

Phone: (410) 333-6314

Contact: [DLOPLPublicAccountancy-DLLR@maryland.gov](mailto:DLOPLPublicAccountancy-DLLR@maryland.gov)

### **Maryland Requirements**

#### **Educational Requirements**

Different jurisdictions will require slightly different educational components to be completed by the time the CPA test is taken. Here is what the state of Maryland requires for 2015:

- A bachelor's degree in accounting or equivalent with 120 semester hours completed through an accredited college or university (150 semester credits needed for licensure).
- At least 51 credit hours in accounting (a "major" in the field). Course requirements are broken down into two groups:
- Group 1 = 30 semester hours to include: three credits in auditing, cost accounting, U.S. federal income tax, ethics; and, nine hours in both financial accounting and in other supporting accounting courses.
- Group 2 = 21 semester hours in five of the nine approved business-related courses with at least 3 semester hours in 5 of the nine approved subjects, which include:
  - Computer Science/Information Systems
  - Corporate or Business Finance
  - Management
  - Statistics
  - Economics
  - U.S. Business Law
  - Business Communication
  - Qualitative Methods
  - Marketing

#### **Age and Residency Requirements**

- You must be at least 18 years old on or before the first day of testing.
- You do not need to be a U.S. citizen to take the CPA test in Maryland
  - For certification and licensure, additional requirements apply.
  - State recognized photo ID (such as a valid driver's license or passport) is required on all dates of testing.
  - Application fees (totaling approximately \$1,000.00) and testing fees (generally less than \$90.00) are required.
  - Re-exam fees are the same as the initial fees

Please visit [Maryland CPA Requirements | CPA Exam | CPAExam.com](#) for more information.

## Massachusetts

Board of Public Accountancy  
1000 Washington Street, Suite 710  
Boston, MA 02118

Phone: (617) 727-1806

Contact: [accountingboard@state.ma.us](mailto:accountingboard@state.ma.us)

### Massachusetts Requirements

#### **2.07: Education, Experience and Other Requirements for Issuance of Certificate as Certified Public Accountant**

##### Formal Application.

- An applicant for a Certificate as a Certified Public Accountant who has passed the examination set by the Board shall file with the Board a formal application for such certificate, accompanied by payment of the required fee. A form for application may be obtained from the offices of the Board. An applicant must also submit an official certification of completion of 150 semester of education hours to the Board's designated exam administrator or an official transcript from colleges or universities as provided in 252 CMR 2.07(2)(a), experience letter(s) from employer(s) as provided in 252 CMR 2.07(2)(b), and three letters from employers, business associates or clients attesting to the applicant's character and fitness. A recent un-mounted passport-size photograph must also be attached to that application.

##### Education Requirements

candidate for a Certificate as a Certified Public Accountant shall Complete 150 semester hours (225-quarter hours) of college or university education to include a bachelor's degree from a nationally or regionally accredited institution. For the purposes of determining equivalence of quarter hours, 4½-quarter hours will equal three credit hours.

The candidate must have completed the 150-hour education requirement for eligibility for a Certificate as a Certified Public Accountant in accordance with one of the following four provisions:

- Earned a graduate degree in accounting from a program at a nationally or regionally accredited college or university that is further accredited by the Association to Advance Collegiate Schools of Business (AACSB). Programs not accredited by AACSB must be approved by the Board or an Educators Credential Committee appointed by the Board upon a written request from such college or university. The Educators Credential Committee will consist of at least three accounting educators selected by the Board from

the faculty of nationally or regionally accredited educational institutions located in the Commonwealth of Massachusetts;

- Earned a graduate degree in accounting, business administration or law from a nationally or regionally accredited college or university. This degree must include 30 semester hours (45-quarter hours) of accounting at the undergraduate level, or 18 semester hours (27 quarter hours) of accounting at the graduate level. The accounting credits shall include coverage in financial accounting, auditing, taxation, and management accounting. In addition, the degree must include or be supplemented by, 24 semester hours (36 quarter hours) of business courses (other than accounting courses) at the undergraduate level or 18 semester hours (27 quarter hours) at the graduate level, or an equivalent combination thereof; or
- Earned at least a bachelor's degree from a nationally or regionally accredited college or university. This degree must include or be supplemented by 30 semester hours (45-quarter hours) of accounting courses. The accounting credits shall include coverage in financial accounting, auditing, taxation, and management accounting. In addition, the degree must include, or be supplemented by, 24 semester hours (36-quarter hours) of business courses other than accounting courses. These business courses shall include coverage in the areas of business law, information systems, finance, and coverage in at least one of the areas of economics, business organizations, professional ethics, and/or business communication.

Experience Requirements.

- All applicants for a certificate as a Certified Public Accountant shall obtain experience providing any type of services or advice using accounting attest, compilation, management advisory, financial advisory, tax and consulting skills

Please visit [252 CMR 2: Requirements for certification | Mass.gov](#) for more information.

## Michigan

LARA- Bureau of Professional Licensing

Phone: (517) 373-8068

Contact: [BPL-BoardSupport@michigan.gov](mailto:BPL-BoardSupport@michigan.gov)

### Michigan Requirements

#### **MICHIGAN CERTIFIED PUBLIC ACCOUNTANT (CPA)**

#### **ELIGIBILITY FOR LICENSING**

- Complete 150 semester hours of college education, including a bachelor degree or higher with a concentration in accounting at an educational institution approved by the board.
  - Applicants who received their training outside of the United States must provide an evaluation of their education.
- Pass the required examination administered by CPA Examination Services of the National Association of State Boards of Accountancy (NASBA).
- Submit the Application for CPA Certificate and License/Registration found at [www.michigan.gov/accountancy](http://www.michigan.gov/accountancy).
  - Applicants must be of good moral character, pass the required examination, comply with all educational requirements, and have 1 year (2,000 hours) of qualifying experience verified by a certified public accountant of this state, another state, or any jurisdiction of the United States. Qualifying experience is experience gained through employment in government, industry, academia, or public practice in 1 or more of the following areas:
    - Audits of financial statements in accordance with the applicable standards at the time of engagement.
    - Reviews of financial statements in accordance with the applicable standards at the time of engagement.
    - Compilations of financial statements with complete disclosure in accordance with the applicable standards at the time of engagement.
    - Attestation engagements in accordance with the applicable standards at the time of engagement.
    - Other auditing in accordance with applicable standards at the time of engagement that leads to an expression of a written opinion including any of the following:
      - Reviews regarding internal control
        - Operational audits
        - Compliance audits
        - Expressions of an opinion on financial forecasts and projections
      - Performance of an independent internal audit function.
      - Compliance audits of government contracts performed on behalf of a government agency that result in the issuance of an opinion or report.
      - Audits performed on behalf of a government audit agency that result in the issuance of an opinion or report.
      - Preparation of income and nonprofit tax returns for any taxing jurisdiction.
      - Properly documented tax research.

- Representation of a client before a government agency on a tax matter.
  - Financial forecasts, analyses, and projections.
  - Management advisory services including, but not limited to, business valuation, forensic accounting, and fraud examination services that meet applicable standards.
  - Management and supervision of accounting functions and preparing financial statements for profit or nonprofit entities.
  - Professional accounting-related work in a public accounting firm.
  - Other work generally associated with the profession of public accounting.
- The fee due at the time of the application is \$300 if applying for a certificate and license or \$150 if applying for a certificate and registration.

Please visit [LARA - Accountancy](#) for more information.

## **Minnesota**

Minnesota Board of Accountancy  
85 E. 7<sup>th</sup> Place, Suite 125  
St. Paul, MN 55101-2143

Phone: (651) 296-3529

### **Minnesota Requirements**

#### **Education Requirements**

One minimum requirement to sit for the CPA exam is a BA from an institution accredited by a regional or national accrediting agency recognized by the US Department of Education that includes or is supplemented by at least 24 semester hours of accounting at the intermediate or advanced (so, not introductory) level from a similarly accredited institution. Those accounting courses must be dedicated to each of the following subjects: financial accounting, auditing, taxation, and management accounting.

- need a total of 150 semester hours from an accredited institution that includes a total of 48 hours in business-related subjects and intermediate or higher accounting coursework (counting the 24 originally earned to sit for the exam)

#### **Examination Requirement**

Applicants need to have passed all four parts of the Uniform CPA exam before they can be licensed. NASBA (National Association of State Boards of Accountancy) administers the exam for the State of Minnesota

To sit for the CPA exam as a Minnesota candidate, applicants must:

- meet the education requirements to sit that are described in the "Education" section above and
- meet a residency requirement. The exam candidate must either
  - be a resident of Minnesota, or
  - within 90 days preceding or following the date of the exam applied for
    - be attending a school in Minnesota with the intent of gaining the education needed to qualify to sit for the CPA examination, or
    - be regularly employed or working in Minnesota for the purpose of obtaining **qualifying experience** needed for licensure. (See **MN Rules 1105.1600 Subp. 1**)

#### **Experience Requirements**

**All** candidates for a Minnesota license must have one full year of experience. What is meant by "one full year" and what type of experience qualifies is defined in **MN Rules 1105.2600**.

Please visit [Initial Licensing | Minnesota Board of Accountancy](#) for more information.

## Mississippi

Mississippi State Board of Public Accountancy  
5 Old River Place, Suite 104  
Jackson, MS 39202-3449

Phone: (601) 354-7320

Contact: [email@msbpa.ms.gov](mailto:email@msbpa.ms.gov)

### Mississippi Requirements

#### **Education Requirements**

- must have completed at least 150 semester hours of college education including a baccalaureate or higher degree conferred by a regionally accredited four-year college or university or the equivalent acceptable to the Board, with an accounting concentration determined by Board rule to be appropriate
- Minimum 48 semester hours upper division or graduate level accounting and business related courses. Accounting courses must be a minimum 24 of the 48 hours and include at minimum, three semester hours in:
  - Financial Accounting
  - Auditing
  - Taxation
  - Management/Cost Accounting
  - Government/Not-for-Profit Accounting

#### **Residency Requirement**

The applicant must be a resident of the State of Mississippi or have a place for regular transaction of business within this state

#### **Exam Requirements**

Applicant must make application for licensure within 3 years of passing the CPA examination.

#### **Experience Requirements**

The candidate must have at minimum, one year meaningful experience gained by full time employment within three years from the date of successful completion of the CPA examination, under the supervision and direction of a CPA licensee such as:

- Accounting and Auditing
- Management Advisory
- Financial Advisory
- Preparation of Tax Returns or Tax Advice

Please visit [Licensure & Exam Requirements](#) for more information.

## Missouri

Missouri Division of Professional registration  
Board of Accountancy  
3605 Missouri Boulevard  
P.O Box 613  
Jefferson City, MO 65102-0613

Phone: (573) 751-2966

Contact: [mosba@pr.mo.gov](mailto:mosba@pr.mo.gov)

### Missouri Requirements

#### **20 CSR 2010-2.061 Requirements for an Initial License to Practice**

- Applicants for initial licensure shall meet the education requirements outlined in 20 CSR 2010-2.041 and successfully complete the examination requirements as outlined in 20 CSR 2010-2.150
- The applicant has one (1) year of accounting experience consisting of full-time employment that is no less than one (1) year and no fewer than two thousand (2,000) hours or in the case of part-time employment, experience that extends over a period of no less than one (1) year and no more than three (3) years and includes no fewer than two thousand (2,000) hours of performance of services as described in 326.280.1(6)
- The applicant has acceptable experience, which may include employment in industry, government, academia, or public practice. The board may look at such factors as the complexity and diversity of the work as set forth in the experience verification section of the initial application form.
- Satisfactory completion of a written examination in professional ethics acceptable to the board shall be required for issuance of a Missouri license as a certified public accountant (CPA)

Please visit [Board of Accountancy](#) for more information.



## **Montana**

Montana Department of Labor & Industry  
1315 Lockey Ave  
Helena, MT 59601

Phone: (406) 444-2840

### **Montana Requirements**

#### **37-50-302. Certified public accountants -- licensure -- qualifications and requirements**

- is of good moral character;
- has successfully passed the certified public accountants' examination;
- meets the requirements of education and accounting experience set forth in this chapter and in board rules; and
- has successfully completed the professional ethics for CPAs course of the American institute of certified public accountants or its successor organization as defined in board rule

#### **37-50-305. Education requirements**

- graduated from an accredited college or university with a baccalaureate degree and at least 150 semester hours of credit; and
- met the requirements for accounting and business course credit hours specified by board rule.

Please contact [Part 3. Licensing - Table of Contents, Title 37, Chapter 50, MCA](#) for more information.

## **Nebraska**

Nebraska Board of Public Accountancy  
1526 K Street, Suite 410  
Lincoln, NE 68508

Phone: (402) 471-3595

### **Nebraska Requirements**

Nebraska is a two-tiered state meaning an individual is issued a Certificate first upon showing successful passage of the CPA exam and then is issued a Permit to Practice upon showing completion of the experience requirement

**Certificate**: Signifies having met the educational requirements, the successful completion of the Uniform CPA Examination, and an examination in professional ethics as approved by the Board. A certificate holder may not call themselves a CPA nor practice public accountancy in Nebraska until the work experience requirement has been met and a permit to practice (active license) has been issued.

**Permit to Practice**: License issued to a certificate-holder upon meeting the work experience requirement. A licensee may call themselves a CPA and practice public accountancy in Nebraska.

### **Experience Requirements**

- Applicants who have earned their experience in a Public Accounting firm must show 4,000 hours of experience earned in at least 2 years.
- Applicants who have earned their experience at the Nebraska Department of Revenue and/or the Nebraska Auditor of Public Accounts must show 4,000 hours of experience earned in at least 2 years. Please note that all applications submitted with Department of Revenue or Auditor of Public Accounts experience are reviewed by the Licensing Committee which may extend processing time.
- Applicants who have earned their experience in private industry, government or academia must show 6,000 hours earned in at least 3 years. Please note that all applications submitted with Business, Government and Academia experience are reviewed by the Licensing Committee which may extend processing time

Please visit [Nebraska Board of Public Accountancy](#) for more information.

## **Nevada**

Nevada State Board of Accountancy  
1325 Airmotive Way  
Suite #220  
Reno, NV 89502

Phone: (775) 786-0231

Contact: [cpa@nvaccountancy.com](mailto:cpa@nvaccountancy.com)

### **Nevada Requirements**

#### **Application**

- Complete online application
- Application fee- \$250

#### **Background Check**

- Complete fingerprint cards

#### **Education**

Official transcripts indicating your degree must be sent to this board directly from your college or university upon the request of the applicant. If you passed the exam in Nevada, your transcripts are on file

Applicant for CPA Certification must have a Bachelor's Degree that includes 150 hours of education. Included in the 150 hours the applicant must have the following:

- 30 semester hours or 45 quarter hours in Accounting courses above the introductory level. Subjects to be covered include:
  - Financial Accounting 9 Hours
  - Cost Accounting 3 Hours
  - Auditing 3 Hours
  - Federal Income Tax 3 Hours
  - Accounting Electives 12 Hours
- 3 semester hours or 4.5 quarter hours of Business Law
- 24 semester hours or 36 quarter hours in Business at the undergraduate or graduate level. The courses must in areas other than accounting and courses already provided above. Subjects to covered include:
 

<ul style="list-style-type: none"> <li>○ Behavior of Organizations</li> <li>○ Business Finance</li> <li>○ Business Law</li> <li>○ Computers</li> <li>○ Data Processing</li> <li>○ Economics</li> <li>○ Ethics in Business</li> </ul>	<ul style="list-style-type: none"> <li>○ Management</li> <li>○ Marketing</li> <li>○ Oral Communication</li> <li>○ Quantitative Applications in Business</li> <li>○ Statistics</li> <li>○ Communication</li> <li>○ Legal &amp; Social Environment</li> </ul>
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#### **Experience**

##### **Public Accounting**

2 years or equivalent experience in the practice of public accounting that consists of the use of skills in the following areas:

- 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.

The experience must be verified by one or more certified public accountants that have sufficient knowledge of and can certify the applicant's work.

#### Internal Audit or Governmental Accounting

- 4 years or equivalent experience in internal auditing work or governmental accounting and auditing work considered substantially equivalent in the Board's judgment.

The experience must be verified by one or more certified public accountants that have sufficient knowledge of and can certify the applicant's work.

#### Individual Review

- An applicant who has obtained 4 years or equivalent experience in internal auditing work or governmental accounting and auditing work from a department without a CPA supervisor may satisfy the requirements by requesting an individual evaluation of his or her experience.

Upon receipt of an application, request for Individual Review and applicable fee, the Board may evaluate the character, extent and nature of experience obtained by an applicant employed by a specific governmental agency or an internal audit department of a business to assure the applicant's experience is substantially equivalent to 2 years of experience in the practice of public accounting.

Please visit [Welcome to the Nevada State Board of Accountancy](#) for more information.

## **New Hampshire**

New Hampshire Board of Accountancy  
Anna Philbrook Building  
121 S. Fruit Street  
Concord, NH 03301

Phone: (603) 271-2219

Contact: [dawn.couture@oplcnh.gov](mailto:dawn.couture@oplcnh.gov)

### **New Hampshire Requirements**

#### **Education**

- At least a baccalaureate degree which includes 120 semester hours of education.
- Total of 150 semester hours of education.
- Thirty (30) semester hours in accounting subjects to include coverage in financial accounting, management accounting auditing and taxation.
- Twenty-four (24) semester hours in business subjects.

#### **Exam**

Uniform CPA Exam or IQEX Exam

#### **Experience**

- A minimum of one-year experience.
- Experience gained in the areas of public accounting, industry and/or government are considered acceptable experience.
- Full time experience – each year must be at least 1,500 hours in accounting and/or audit skills.
- Non full-time experience – each year must be 2,080 hours with 1,500 hours in accounting and/or audit skills.
- Only experience gained within six years immediately preceding the date application is received is acceptable for two-year requirement and five years for one-year requirement.
- Experience must be verified by one of the following:
  - CPA from United States
  - CPA or CA from Australia
  - CA from Canada, Ireland and/or New Zealand
  - Contadores Publicos Certificado (CPC) from Mexico
  - Hong Kong Institute of Certified Public Accountants

Please visit [New Hampshire | NASBA](#) for more information.

## **New Jersey**

124 Halsey Street  
PO Box 45000  
Newark, NJ 07101

Phone: (973) 504-6380

Contact: [rossm@dca.lps.state.nj.us](mailto:rossm@dca.lps.state.nj.us)

### **New Jersey Requirements**

#### **Education**

- a bachelor's degree or higher from an accredited school/university.
- 24 semester hours in accounting and 24 semester hours in business.
- a minimum of 120 semester hours.
- the degree can be in any field of study

#### **Exam**

Must pass all 4 exam sections.

- Auditing and Attestation
- Financial Accounting and Reporting
- Regulation
- Business Environment and Concepts

#### **Work Experience**

- One year of experience in the practice of public accounting or its equivalent, under the direction of a licensee; and
- The experience includes evidence of intensive and diversified experience in auditing or accounting as determined by regulation of the board

Individuals who work in Public Accounting, who are working toward meeting the New Jersey experience requirement, and who are employed in the tax department of their firm/company should consider the following:

- In order to meet N.J.'s experience requirement, 25 percent of your time must be spent in Auditing & Accounting (Item A. Auditing & Accounting.). Therefore, when filling out the *N.J. Statement of Experience* form, do not indicate that 100 percent of your time is spent in "Tax Services" (Item B under I. Public Accounting Experience).

Working in the tax department, you will spend significant time on the following Auditing & Accounting activities:

- Testing, prepaid, intangible and deferred charges
- Review and verification of accounts payable and accruals
- Application of analytical review procedures
- Review of significant subsequent events
- Review of pertinent legal documents
- Review of financial statements
- Drafting of financial statement

Please visit [The Requirements to Become a CPA - NJCPA](#) for more information.

## New Mexico

New Mexico Regulations and Licensing Department  
Tony Anaya Building  
2550 Cerrillos Road  
Santa Fe, NM 87505

Phone: (505) 476-4500

### New Mexico Requirements

#### **61-28B-8. Qualifications for a Certificate as a Certified Public Accountant**

Complete Application Form and demonstrate that the applicant:

- Is of good moral character
- Meets the education, experience and examination requirements of the Board

Education requirement for examination shall be:

- Baccalaureate degree or its equivalent conferred by a college or university acceptable of the Board
- 30 semester hours in accounting or the equivalent as determined by the Board
- At least 150 semester hours of college education or its equivalent earned at a college or university acceptable to the Board

Pass examination testing applicant's knowledge of the subjects of accounting and auditing and other related subjects as prescribed by the board

- Must pass all 4 sections of the exam individually within a continuous 18-month period
- Any section passed shall be valid for 18 months from the date the applicant took section; any test section passed outside the 18-month window will expire

Please visit <http://www.rld.state.nm.us> for more information.

## New York

NY State Education Department  
Office of the Professions  
Division of Professional Licensing Services  
CPA Unit  
89 Washington Avenue  
Albany, New York 12234-1000

Phone: (518) 474-3817

### New York Requirements

#### **Education Requirements**

- An accounting program registered by the State Education Department (SED) as licensure-qualifying, **OR**
- An accounting program accredited by an accrediting body accepted by SED. Currently the Association for the Advancement of Collegiate Schools of Business (AACSB) is accepted. Receipt of a Master's degree in accounting from such a program will be deemed as meeting New York's 150 semester hour education requirements, **OR**
- A program determined by the Department, **after** review of your official transcripts, to be equivalent to a registered program, **OR**
- 15 years of public accounting experience acceptable to the State Board for Public Accountancy.
- New York State will allow applicants who are required to meet the 150 hour requirement for licensure to sit for the CPA exam after completing 120 semester hours including one course in each of the following areas:
  - Financial accounting and reporting
  - Cost or management accounting
  - Taxation
  - Auditing

#### **Exam Requirements**

- New York State recognizes the Uniform CPA Exam, prepared and graded by the AICPA and administered in New York by CPA Examination Services, a division of NASBA. The exam consists of four parts.
- The CPA license will not be issued until completion of 150 hours, regardless of passing the exam

Please visit [Becoming a CPA in New York | nyscpea.org](http://nyscpea.org) for more information.



## **North Carolina**

State Board of Certified Public Accountant Examiners  
1101 Oberlin Road #104  
Raleigh, NC 27605

Phone: (919) 733-4222

### **North Carolina Requirements**

#### **Exam**

An applicant for certification (licensure) must have successfully passed the Exam with a score of at least 75 on each section and in accordance with 21 NCAC 08F .0105

#### **Education**

The 150 semester hours required include a concentration in accounting, as defined by 21 NCAC 08A .0309, and 24 semester hours of coursework which include one (1) three (3) semester hour course from at least eight (8) of the following 10 fields of study:

- communications;
- computer technology;
- economics;
- ethics;
- finance;
- humanities/social science;
- international environment;
- law;
- management; or
- statistics

Anyone applying for CPA certification (licensure) who holds a Master's or more advanced degree in accounting, tax law, economics, finance, business administration, or a law degree from an accredited college or university or the equivalent thereof, is in compliance with 21 NCAC 08F .0410(b)

#### **Work Experience**

The Board will not issue a certificate (license) to an applicant unless the applicant has acquired the appropriate work experience. 21 NCAC 08F .0401 requires that the work experience must be completed prior to the date an individual applies for certification (licensure). NCGS 93-12 defines work experience as:

- One year's experience in the field of accounting under the direct supervision of a certified public accountant who currently holds a valid license in any state or territory of the United States or the District of Columbia.
- Four years of experience teaching accounting in a four-year college or university accredited by one of the regional accrediting associations or in a college or university determined by the Board to have standards substantially equivalent to a regionally accredited institution.
- Four years of experience in the field of accounting.
- Four years of experience teaching college transfer accounting courses at a community college or technical institute accredited by one of the regional accrediting associations.

- Any combination of such experience determined by the Board to be substantially equivalent to the foregoing.

**Accountancy Law Course**

Within one year prior to applying for certification, all certificate (license) applicants must complete an eight-hour course on the North Carolina Accountancy Statutes and Rules, including the Rules of Professional Ethics and Conduct

Please visit [License Applicants – North Carolina State Board of Certified Public Accountant Examiners](#) for more information.

## **North Dakota**

ND State Board of Accountancy  
2701 S. Columbia Road Suite D  
Grand Forks, ND 58201

Phone: (800) 532-5904

Contact: [ndsba@nd.gov](mailto:ndsba@nd.gov)

### **North Dakota Requirements**

- Good moral character
- The Uniform CPA Exam, according to Board regulations and policies
- Completion of Professional Ethics: AICPA's Comprehensive Course
- Experience: 1 year, meeting relevant conditions (after Dec. 31, 2000). As of April 1, 2016, experience is to be verified by a CPA (or a CA of Australia, Canada, Ireland or New Zealand, or a Hong Kong CPAs or Mexico CP).
- Providing details of accounting credentials
- Payment of applicable fees
- Education: [Revised July 2015]
  - The required education is "... at least 150 semester hours of college education including a baccalaureate or higher degree or its equivalent conferred by a college or university acceptable to the board, the total educational program to include an accounting concentration or equivalent as determined by board rule to be appropriate." An acceptable college is one that is accredited by one of the six regional accrediting associations listed at [chea.org/Directories/regional.asp](http://chea.org/Directories/regional.asp). Unaccredited college credits are acceptable if accepted for transfer credit by an accredited school.

Please visit [ND State Board of Accountancy](#) for more information.

## Ohio

Accountancy Board of Ohio  
77 South High Street, Suite 1820  
Columbus, Ohio 43215-6128

Phone: (614) 466-4135

### Ohio Requirements

- Ohio residence. A candidate must fulfill the residence requirement by passing a section of the exam as an Ohio resident and the credit is valid, or is a resident of Ohio, at the time of application for the CPA certificate.
- Successful completion of the CPA examination, or possession of a CPA certificate issued by another state
- Successful completion of a Board approved professional standards and responsibilities course (PSR) that emphasizes the Ohio accountancy law and Board rules.  
NOTE: You must send the Board verification of program completion from the course sponsor.
- Experience performing one or more services related to public accounting, as defined by Board rule. Accountancy law experience provision (4701.06-D). Board experience rule 4701-7-05. **NOTE:** Four (4) years of accounting experience will be required for CPA Certification if you were approved under the GMAT.
- Approved criminal background check.
- Completed application: Please visit: [https://elicense.ohio.gov/OH\\_HomePage](https://elicense.ohio.gov/OH_HomePage) to apply

Please visit [CPA Certificate](#) for more information.

## **Oklahoma**

Oklahoma Accountancy Board  
201 N.W. 63<sup>rd</sup> Street, Suite 210  
Oklahoma City, OK 73116

Phone: (405) 521-2397

### **Oklahoma Requirements**

#### **Education Requirements**

- Bachelor degree or above.
- 150 semester units from an accredited university or educational institution.
- Accounting course requirements:
  - •30 semester hours of accounting;
  - •Courses must be beyond elementary;
  - •1 course must be in audit or assurance (please click the application handbook link below for definition).
- Business course requirements: 9 hours (upper-division).
- At least 76 out of the 150 hours must be in upper division.

#### **Work Experience**

- 1 year of experience in public or non-public accounting.
- This experience must be verified by an active CPA licensee. It does not specify whether this individual has to be the candidate's supervisor but it is best for you to double check with the Board for their latest interpretation.
- For details please refer to section 15.9E (p.13 of the Oklahoma Accountancy Act).

#### **Fees**

\$786 + Application fee

Please visit [Oklahoma Accountancy Board - Rules/Law](#) for more information.

## **Oregon**

Oregon State Board of Accountancy  
3218 Pringle Road SE, Suite 110  
Salem, OR 97302-6307

### **Oregon Requirements**

#### **801-010-0065 Qualifications for Licensure**

- Applicants for the license of Certified Public Accountant must meet the following requirements:
- Complete and pass all sections of the CPA exam
- Complete and pass an ethics exam that has been adopted by the Board; and
- Have a minimum of 12 months of full-time employment or a total of 2,000 hours of part-time employment;
- One hundred sixty seven (167) hours of part-time experience is equivalent to one month.

Applicants for the CPA license must obtain the experience competencies as described in sections (2) through (4) of this rule and a minimum of 12 months full-time employment or a total of 2,000 hours of equivalent part-time employment.

#### **Experience Requirement**

Applicants for the CPA license must obtain the experience competencies as described below and have a minimum of 12 months full-time employment or a total of 2,000 hours of equivalent part-time experience.

- All experience must be directly supervised by a qualified supervisor licensee. A supervisor licensee is a person who holds an active CPA license issued by any state or a PA license issued under ORS 673.100 during the period of supervision and for at least five of the past seven years immediately prior to such supervision
- The supervisor licensee must directly supervise the applicant by having regular and meaningful interaction with the applicant in terms of planning, coordinating, guiding, inspecting, controlling and evaluating activities, and have authority over the employee being supervised.

Please visit [Board of Accountancy Licensing](#) for more information.

## **Pennsylvania**

State Board of Accountancy  
P.O. Box 2469  
Harrisburg, PA 17105-2649

Phone: (717) 783-1404

Contact: [St-Accountancy@pa.goc](mailto:St-Accountancy@pa.goc)

### **Pennsylvania Requirements**

#### **Pass Exam**

To be eligible to apply for a CPA license in Pennsylvania, a candidate must pass all parts of the CPA Exam and fulfill a certain amount of hours of education, work experience, and CPE.

#### **Work Experience**

Candidates are required to complete specific hours of work experience through employment in government, industry, academia, or public practice.

#### **Take CPE**

CPA applicants must complete CPE within 24 months of application for an initial license. In some cases, passing the CPA Exam can fulfill the CPE requirements to apply for a license.

#### **Apply**

Applications for a Pennsylvania CPA license can be found on the State Board of Accountancy's website. Any questions about a CPA license application status should be directed to the State Board.

Please visit [CPA Exam & CPA License Requirements in Pennsylvania - PICPA](#) for more information.

## **Rhode Island**

State of Rhode Island  
 Department of Business Regulation  
 1511 Pontiac Avenue  
 Cranston, RI 02920

Phone: (401) 462-9500

### **Rhode Island Requirements**

#### **Education Requirement**

An applicant will be deemed to have met the education requirement if, as part of the 150 semester hours of education, he or she has met any one of the following conditions:

- Earned a graduate degree with a concentration in accounting from a program that is accredited in accounting by an accrediting agency recognized by the Board.
- Earned a graduate degree from a program that is accredited in business by an accrediting agency recognized by the Board and completed not less than twenty-four (24) semester hours in accounting at the undergraduate level or fifteen (15) semester hours at the graduate level, or an equivalent combination thereof.
- Earned a baccalaureate degree or higher degree at an institution that is accredited by an accrediting agency recognized by the Board and completed not less than twenty-four (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) at the undergraduate or graduate level.

#### **Curriculum Requirements**

to provide guidance to applicants and to educational institutions with respect to subjects which the Board determines to be important to fulfill this requirement, the Board offers the following curriculum suggestions:

- General Education: Ethics, Economics, Globalization, Computers, Communication, Mathematics and Statistics and Behavioral Sciences.
- Business Education: Economics, Quantitative Applications in Business, Legal and Social Environment of Business, Communication Skills, Business Law, Business Ethics, Marketing, Globalization, Finance, Total Quality Management, Organization, Group and Individual Behavior and Accountant's Legal Liability.
- Accounting Education: Auditing, Taxation, Financial Accounting, Professional Ethics and Responsibility, Managerial Accounting, Internships and Accounting Information Systems

#### **Experience Requirement**

- The experience in the practice of accountancy required to be demonstrated for issuance of a certificate of certified public accountant pursuant to R.I. Gen. Laws § 5-3.1-1 *et seq.*, shall meet the requirements of this Regulation.
- The experience requirement shall consist of one (1) year (minimum of 1,820 hours), as specified in R.I. Gen. Laws § 5-3.1-5(a)(5).
- A candidate who has passed the CPA examination in a jurisdiction other than Rhode Island must comply with the experience requirement of that other jurisdiction if it exceeds the Rhode Island experience requirement.



- Requisite experience must be provided under the direct supervision of a CPA or a PA with a permit to practice.

### **Portfolio of Experience**

applicant shall demonstrate to the Board that he or she has obtained a portfolio of experience consisting of providing any type of service or advice involving the use of accounting, attest, management advisory, financial advisory, tax or consulting skills all of which was verified and supervised by a licensee, meeting the requirements of these regulations. Such portfolio of experience

obtained in the following categories, or in any combination thereof, shall be acceptable:

- Public Practice
- Government
- Industry
- Education

### **Additional Requirements**

The applicant shall also show to the satisfaction of the Board that experience obtained has included all of the following:

- Understanding of the Code of Professional Conduct promulgated and adopted by the Board of Accountancy as demonstrated by a grade of 90 or above in the Professional Ethics, the AICPA's Comprehensive Course;
- Ability to assess the achievement of an entity's objectives by demonstrating knowledge of various business organizations, understanding of the objectives and goals of business entities, ability to develop and analyze performance measures and critical success factors, and understanding of the economic and regulatory trends that affect an entity's environment;
- Experience in preparing work papers that include sufficient relevant data to support the analysis and conclusions required by the applicant's work;
- Experience in the preparation and analysis of financial statements together with explanations and notes thereon;
- Understanding transaction streams and information systems, including the ability to understand how individual transactions aggregate at the organizational level, to infer how transactions impact the organization as a whole, and to evaluate the integrity and reliability of various client information systems, including relevant computer aspects.

### **Examination Requirements**

The examination requirement set forth in R.I. Gen. Laws § 5-3.1-1 *et seq.* shall be deemed satisfied by successful completion of the uniform examination (the so-called Uniform CPA Examination or its successor uniform examination).

Please visit <http://www.dbr.state.ri.us/> for more information.

## South Carolina

South Carolina Board of Accountancy  
110 Centerview Drive  
Columbia, SC 29210

Phone: (803) 896-4770

Contact: [Contact.Accountancy@llr.sc.gov](mailto:Contact.Accountancy@llr.sc.gov)

### South Carolina Requirements

The board shall grant a license to practice as a certified public accountant to persons who make application and demonstrate:

- at least one hundred fifty semester hours of college education, including a baccalaureate or higher degree conferred by a college or university acceptable to the board, with the total educational program including an accounting concentration or equivalent; and
- a passing score on a standardized test of accounting knowledge, skills, and abilities approved by the board and comparable to the Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants; and
- a passing score on an examination in professional ethics as approved by the board and an affidavit by the candidate acknowledging that he or she has read the statute and regulations governing the practice of accountancy in South Carolina and subscribes both to the spirit and letter of the statute and regulations and agrees to observe them faithfully in the performance of his or her professional work; and
- appropriate experience, which may include:
  - at least one year of accounting experience satisfactory to the board in public, governmental, or private employment under the direct supervision and review of a certified public accountant or public accountant licensed to practice accounting in some state or territory of the United States or the District of Columbia; or
  - at least five years' experience teaching accounting in a college or university recognized by the board; or
  - any combination of experience determined by the board to be substantially equivalent to the foregoing; and
- evidence of good moral character, which means lack of a history of dishonest or felonious acts.

To meet the educational requirement as part of the one hundred fifty semester hours of education, the applicant must demonstrate successful completion of:

- at least thirty-six semester hours of accounting in courses that are applicable to a baccalaureate, masters, or doctoral degree and which cover financial accounting, managerial accounting, taxation, and auditing, of which at least twenty-four semester hours must be taught at the junior level or above; and
- at least thirty-six semester hours of business courses that are applicable to a baccalaureate, masters, or doctoral degree and which may include macro and micro

economics, finance, business law, management, computer science, marketing, and accounting hours not counted in item (1).

- The board shall accept a transcript from a college or university accredited by the Southern Association of Colleges and Schools or another regional accrediting association having the equivalent standards or an independent senior college in South Carolina certified by the State Department of Education for teacher training, and accounting and business programs accredited by the American Assembly of Collegiate Schools of Business (AACSB) or any other accrediting agency having equivalent standards. Official transcripts signed by the college or university registrar and bearing the college or university seal must be submitted to demonstrate education and degree requirements. Photocopies of transcripts must not be accepted.

Please visit [LLR](#) for more information.

## **South Dakota**

South Dakota Department of Labor and Regulation  
123 W. Missouri Avenue  
Pierre, SD 57501-0405

Phone: (605) 773-3101

### **South Dakota Requirements**

#### **Education Requirement**

- At least 150 semester hours of college education, including graduation from a regionally accredited college or university with a baccalaureate or graduate degree in accounting; or the satisfactory completion of a course of study which the Board has determined to be substantially the equivalent of an accounting degree, including related courses in other areas of business administration.
- Both a major in accounting or a course of study substantially equivalent to a major in accounting must include 24 semester hours in accounting at the undergraduate or graduate level from a regionally accredited college or university, including elementary principles of accounting and at least one course in each of the following: intermediate or advanced accounting, auditing, taxation and cost accounting. A degree in accounting or a course of study substantially equivalent to a major in accounting must also include 24 semester hours in business courses other than accounting courses at the undergraduate or graduate level.

#### **Experience**

- An applicant for issuance of an initial certificate shall have the experience verified to the board by a licensee as defined in SDCL [36-20B-21](#) or a licensee from another state. The board shall look at such factors as the complexity and diversity of the work.
- One year of experience shall consist of full or part-time employment that extends over a period of no less than a year and no more than three years and includes no fewer than 2,000 hours of performance of services described in SDCL [36-20B-21](#).
- An individual licensee responsible for the performance of attest services as defined in SDCL [36-20B-2](#), who sign or authorize someone to sign on behalf of the firm, the accountant's report on the financial statements as defined in SDCL [36-20B-3](#), shall have experience in auditing, compilation, or review, in any combination, which totals at least 375 hours. The individual's experience must be earned within a ten-year period immediately preceding the latest application for a certificate under the Act.

Please visit [SD Board of Accountancy - Laws & Rules](#) for more information.

## **Tennessee**

Department of Commerce and Insurance  
500 James Robertson Pkwy  
Nashville, TN 37243-0565

Phone: (615) 741-2241

Contact: [Accountancy.Board@TN.Gov](mailto:Accountancy.Board@TN.Gov)

### **Tennessee Requirements**

To apply for an Initial CPA license in Tennessee, candidates must earn a baccalaureate degree from an accredited college or university and obtain a total of 150 semester hours of education. Education must include 30 semester hours in accounting (24 of which must be in upper division courses) and 24 semester hours in business courses.

### **Additional Requirements:**

- Pass the Uniform CPA Examination,
- Pass an ethics examination given by the American Institute of Certified Public Accountants (AICPA) with a score of 90% or better. The exam is available through AICPA or TSCPA; and
- Complete one year of experience in accounting acceptable to the Board

### **Experience Requirements:**

- The experience required to be demonstrated for issuance of an initial certificate pursuant to T.C.A. §62-1-106(j) shall meet the following requirements:
- Experience may consist of providing any type of services or advice using accounting, attest, management advisory, financial advisory, tax or consulting skills
- Acceptable experience shall include employment in industry, government, academia or public practice
- No fewer than 2000 hours of experience (earned in no less than one year or more than three years). Experience must be earned within the ten (10) years immediately preceding the application for certification.

Please visit [Licensing Requirements & Exams](#) for more information.

## Texas

Texas State Board of Public Accountancy  
333 Guadalupe, Tower 3, Suite 900  
Austin, TX 78701-3900

Phone: (512) 305-7800

### Texas Requirements

The board shall issue a certificate to a person who meets these requirements:

- Be of good moral character
- Pass the CPA Exam
- Meet the work experience requirements
  - One year of experience is required and shall consist of full- or part-time employment that extends over a period of not less than one year and not more than three years and includes not fewer than 2000 hours of performance of services described in [Board Rule 511.122](#). Work experience must be reported in years and months.
  - Work experience should be obtained in one or more of the following categories:
    - Attest services including audits, compilations, reviews, and other assurance and engagements, in accordance with professional standards.
    - Professional accounting services or professional accounting work in one or more of the following categories:
      - Issuing reports on financial statement(s)
      - Providing management or financial advisory or consulting services
      - Preparing tax returns
      - Providing advice in tax matters
      - Providing forensic accounting services
      - Providing internal auditing services
- Pass an exam on the Board's Rules of Professional Conduct which will be emailed to you after you submit the application for issuance.
  - A passing score of 85% is required on the open-book examination on the Texas Rules of Professional Conduct. The examination is emailed to you when you pass the CPA exam.
- Additional Requirements
  - Application for Issuance of the CPA Certificate and fee [Oath of Office](#)
  - Board-approved [four-credit ethics](#) course

Please visit [TSBPA - Examination - Certification - Requirements](#) for more information.

## **Utah**

Utah Association of Certified Public Accountants  
136 S. Main Street, Suite 510  
Salt Lake City, UT 84101

Phone: (801) 466-8022

### **Utah Requirements**

#### **Education & Experience**

- You must complete 150 hours of education to meet the education requirement set forth in the Utah Accountancy Act and defining rules
- You must obtain 2000 hours, roughly equivalent to one year of “Accounting Experience,” prior to applying for licensure. "Accounting Experience" means applying accounting and auditing skills and principles, **under the direct supervision of a current CPA**, that are taught as a part of the education qualifying a person for licensure and generally accepted by the profession, under the supervision of a licensed certified public accountant.

#### **Examination**

- The National Association of State Boards of Accountancy (NASBA) is the administering body for the CPA Exam. A first time application must be completed by applicants who have never applied to sit for the exam in Utah or who have previously applied and were denied as ineligible or incomplete.
- You may apply for one or more sections of the exam at a time, but we recommend that you apply for all four sections at the same time and plan to take all four sections within the following nine (9) month window

#### **AICPA Ethics Exam**

- The AICPA Ethics Exam is an "open book" self-study exam that can be purchased directly from the UACPA. You must submit your answers to the AICPA before the expiration date noted on your particular exam - usually 9 months to a year after purchase. Your passing score, however, will not expire.

#### **Utah Law & Rules Exam**

- You must pass the Utah Law & Rules Exam prior to sending in your application for licensure. This exam tests a candidate's knowledge of the Utah CPA Licensing Act (60% of test content) and Rules as well as the DOPL Act, and General Rules of DOPL (40% of test content).
- PSI administers the Utah Law & Rules Exam, which is an open book test that is completed on a computer

Please visit [Become a CPA - Utah Association of Certified Public Accountants](#) for more information.

## **Vermont**

Secretary of State  
Board of Public Accountancy  
89 Main Street, 3<sup>rd</sup> Floor  
Montpelier, VT 05620-3402

Phone: (802) 828-2363

### **Vermont Requirements**

#### **§ 71a. License by examination**

- who is of good character;
- who completes:
  - or more semester hours of college credit at a college or university recognized by the board, including a baccalaureate degree and a minimum of 42 semester hours of accounting, auditing and related subjects as the board determines to be appropriate, and one year of experience in public accounting, meeting the requirements prescribed by board rule or other experience or employment which the board in its discretion considers substantially equivalent; and
  - who has passed the examination required under subsection (b) of this section.
    - The board shall administer an examination using a nationally recognized uniform certified public accountants' examination and advisory grading service.

An applicant who has not yet completed a baccalaureate degree may sit for the exam upon the completion of 120 semester hours at an institution recognized by the board, including a minimum of 30 semester hours of accounting, auditing, and related subjects as the board determines to be appropriate

Please visit [Vermont Laws](#) for more information.



## **Virginia**

Virginia Board of Accountancy  
9960 Maryland Drive, Suite 402  
Henrico, Virginia 23233

Phone: (804) 367-8505

Contact: [boa@boa.virginia.gov](mailto:boa@boa.virginia.gov)

### **Virginia Requirements**

**A licensure applicant from Virginia who has passed the CPA exam in Virginia will need to:**

- Order and complete the [Professional Ethics: AICPA's Comprehensive Course](#) with a score of 90% or better
- [Login](#) to exam record and select Initial Application; complete and pay the non-refundable \$75 application fee
- Then submit:
  - [Experience Verification Form](#)
  - [CPE Requirements Certification Form](#)

**If applying in a calendar year after passing the CPA exam, in addition to the above you will need to submit:**

- Certificates of Completion for required [continuing professional education](#); 40 hours per year
- Certificate of Completion for the current year's Virginia-Specific Ethics Course
- Official college transcripts may be required, dependent on when the applicant sat for the CPA exam

Please visit [VBOA CPA Licensure requirements](#) for more information.

## **Washington**

Board of Accountancy  
711 Capitol Way S, Suite 400  
Olympia, WA 98504-1465

Phone: (360) 753-2586

Contact: [customerservice@acb.wa.gov](mailto:customerservice@acb.wa.gov)

### **Washington Requirements**

#### **Education Requirements:**

To be eligible to take the CPA exam, you must have completed:

- At least one hundred fifty semester hours (two hundred twenty-five quarter hours) of college education, including:
  - A baccalaureate or higher degree; and
  - An accounting major or concentration as defined as at least:
    - Twenty-four semester hours (thirty-six quarter hours) or the equivalent in accounting subjects of which at least fifteen semester hours must be at the upper level or graduate level (an upper level course is defined as a course that frequently carries completion of a lower level course(s) as a prerequisite); and
    - Twenty-four semester hours (thirty-six quarter hours) or the equivalent in business administration subjects at the undergraduate or graduate level.

#### **Exam Requirements:**

Pass all 4 sections of the CPA exam

#### **Experience Requirements:**

The experience must:

- Be obtained through the practice of public accounting and/or employment in industry or government. In certain situations employment in academia may also provide experience to obtain some or all of the competency requirements. It may also be obtained through one or more employers, with or without compensation, and may consist of a combination of full-time and part-time employment.
- The employment experience should demonstrate that it occurred in a work environment and included tasks sufficient to have provided an opportunity to obtain the competencies and:
  - Total a minimum of 12-months (this time period does not need to be consecutive); Your experience must be a minimum of 12 months, consisting of at least 2,000 hours, through the use of accounting, issuing reports on financial statements, management advisory, financial advisory, tax, tax advisory or consulting skills.
  - Total minimum of 2,000 hours; The 2,000 hours are work hours; i.e., the hours are not limited to billable hours nor are they limited to hours for which you received a wage or salary.
  - Provided the opportunity to utilize the skills generally used in business and accounting and auditing including, but not limited to, accounting for transactions,

budgeting, data analysis, internal auditing, preparation of reports to taxing authorities, controllership functions, financial analysis, performance auditing and similar skills;

- [Be verified by a licensed CPA](#) who holds a valid CPA license to practice public accounting in a US jurisdiction for a minimum of five years prior to verifying the experience, including the date that the experience is verified. The five years do not need to be consecutive.
- Be obtained no more than eight years prior to the date the Board receives your complete license application

**Competencies Requirement:**

Before you may apply for your initial Washington State CPA license, the experience should demonstrate that the work environment and tasks you performed, provided you an opportunity to obtain the following competencies:

- Assess the achievement of an entity's objectives;
- Develop documentation and sufficient data to support analysis and conclusions;
- Understand transaction streams and information systems;
- Assess risk and design appropriate procedures;
- Make decisions, solve problems, and think critically in the context of analysis; and
- Communicate scope of work, findings and conclusions effectively.

Please visit [Experience | Board of Accountancy](#) for more information.

## **West Virginia**

West Virginia Board of Accountancy  
405 Capitol Street, Suite 908  
Charleston, WV 25301-1744

Phone: (304) 558-3557

### **West Virginia Requirements**

#### **Education Requirements:**

requires 150 credit hours to earn a CPA license, however you may sit for the CPA exam after earning your bachelor's degree along with the required pre-requisite courses

- Bachelor's degree or higher
- Accounting courses: 27 semester hours (upper-division courses)
- Business courses: 27 hours
- Business law: 6 hours
- Ethics: 3 hours

#### **Work Experience:**

- 1 year of full-time experience in public or non-public accounting
- Part-time work is accepted
- Experience must be verified by an active CPA licensee but not necessarily supervised by them

#### **Additional Requirements:**

- Pass all 4 sections of the CPA exam with a score of 75% or higher
- Complete verified accounting work experience
- Fill out and submit all required CPA license application paperwork
- Pay the CPA license application fee

Please visit [License Policies - WV Board of Accountancy](#) for more information.

## Wisconsin

Department of Safety and Professional Services  
 Certified Public Accountant  
 1400 East Washington Ave  
 P.O. Box 8935  
 Madison, WI 53703

Phone: (608) 266-2112

### Wisconsin Requirements

#### **Education**

must have earned a bachelor's or higher degree from an accredited educational institution and have satisfied one of the following for purposes of meeting the 150-hour coursework requirement under s. 442.04 (5) (b) 3., Stats.:

- Earned a master's degree in accounting from an institution, as defined in s. 442.04 (5) (a), Stats., with an accounting program or department accredited by the Association to Advance Collegiate Schools of Business.
- Earned a bachelor's or higher degree from a business program or college of business accredited by the Association to Advance Collegiate Schools of Business, the International Assembly for Collegiate Business Education, or the Accreditation Council for Business Schools and Programs, and completed at least 24 semester hours in accounting from an accredited educational institution at the undergraduate level or 15 semester hours at the graduate level, or an equivalent combination, that cover each of the following subject areas:
  - Financial accounting.
  - Cost or managerial accounting.
  - Taxation.
  - Auditing.
  - Accounting information systems.
- Earned a bachelor's or higher degree from an accredited educational institution and completed all of the following:
  - At least 24 semester hours in accounting from an accredited educational institution at the undergraduate level or 15 semester hours at the graduate level, or an equivalent combination, that cover each of the following subject areas:
    - Financial accounting.
    - Cost or managerial accounting.
    - Taxation.
    - Auditing.
    - Accounting information systems.
  - At least 24 semester hours in business and economics courses other than accounting courses from an accredited educational institution at the undergraduate

level or 15 semester hours at the graduate level, or an equivalent combination, that cover each of the following subject areas:

- Economics
- Finance
- Statistics or Data Analytics
- Business Law
- Information Technology

### **Examination**

shall successfully pass the certified public accountant examination set forth in s. Accy 2.302 and the professional ethics examination set forth in s. Accy 2.306

### **Experience**

- Following the successful passing of each section of the uniform CPA examination and upon written request by a candidate, a candidate's experience shall be reviewed by the board. The written request shall include employer verification statements and information on experience to update the experience data already in the candidate's file. Such evaluation will determine whether the candidate qualifies at that time under the requirement of having at least one year of public accounting experience or its equivalent, the sufficiency of the experience or the equivalency to be judged by the board. The board shall inform the candidate if additional experience is needed. Upon gaining the required additional experience, the candidate shall notify the board and provide verification.
- Experience may consist of providing any type of services or advice using accounting, attest, compilation, management advisory, financial advisory, tax, or related consulting skills.

Please visit [Wisconsin Legislature: Accy 2.501](#) for more information.

## **Wyoming**

Board of Certified Public Accountants  
325 West 18<sup>th</sup> Street, Suite 4  
Cheyenne, WY 82002

Phone: (307) 777-7551

Contact: [pamela.ivey@wyo.gov](mailto:pamela.ivey@wyo.gov)

### **Wyoming Requirements**

#### **Section 2. Original Certificates**

A certificate as a CPA shall be issued to any person who has successfully completed all sections of the Uniform CPA Examination (examination), documents lawful presence in the United States, and who has met the requirements of W.S. 33-3-109(a) and the rules.

#### **Education**

The applicant for a certificate as a CPA shall have completed, and evidence by an official transcript from a college or university acceptable to the board under chapter 2, section 3(c) and (e) of the rules, at least twenty-four (24) semester hours of upper division or graduate level accounting courses.

#### **Experience**

The applicant for a certificate as a CPA qualifying for the examination under W.S. 33-3-109(a)(v)(A) or W.S. 33-3-109(p) shall demonstrate four (4) years of experience which shall be verified by a CPA whose certificate was active at the time the experience was earned or as provided for in W.S. 33-3-109(a)(v)(B)

Please visit [Board Rules & Regulations - Wyoming-CPA](#) for more information.