

**Bachelor of Science in Accounting**  
**Post-Bachelor's Certificate in Accounting**  
**Master of Science in Business Communication - Accounting Concentration**

**AY2022-2023**

The successful completion of the Uniform CPA Exam is a requirement in all United States jurisdictions in order to obtain licensure as a CPA. Other requirements, such as education and experience requirements, may vary for each state or jurisdiction.

The Bachelor of Science in Accounting (BSA) and the Post-Bachelor's Certificate in Accounting (CERT-ACCT) meet the educational requirements to sit for the Uniform CPA Exam in all states and territories except Arkansas, Illinois, Kansas, Nebraska, North Mariana Islands, Ohio, Oklahoma, Oregon, Puerto Rico, South Dakota, Texas, Washington, and Wisconsin. The BSA and the CERT-ACCT do not meet the requirements for full licensure as requirements for full licensure can include but are not limited to 150 total semester hours, post-graduation examinations, reference checks, and/or criminal background checks. Since a Bachelor's degree in accounting is required to enroll in the Master of Science in Business Communication – Accounting Concentration (MSBC-ACCT), the MSBC-ACCT alone does not meet the educational requirements to sit for the Uniform CPA Exam in all states and territories.

Spalding University strongly recommends that you inquire with your applicable licensing board to determine all of the educational and other requirements for licensure before enrolling in the program.

U.S. State/Territory	Meets State Educational Requirements to Sit for CPA Exam	Does Not Meet State Educational Requirements to Sit for CPA Exam	Unable to Determine	Link to State Licensing Board	*Notes (CPA Exam)	**Notes (Licensure)
Alabama (AL)	X			<a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-requirements/</a>		150 credit hours; 1 year in public accounting or 2 years industry, business, government, or college teaching; verified by a supervising CPA
Alaska (AK)	X			<a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-requirements/</a>		150 credit hours; 2 years accounting experience verified by a supervising CPA.
Arizona (AZ)	X			<a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-requirements/</a>		150 credit hours; at least 2,000 hours in the practice of accounting. Must also pass AICPA Professional Ethics Exam for initial licensure with two years immediately preceding date of application.
Arkansas (AR)		X		<a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-requirements/</a>	Need additional 3 credit hours in accounting; Can sit with MSBC-Accounting	150 credit hours; 1 year experience verified by licensed CPA.
California (CA)	X			<a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-requirements/</a>		150 credit hours; 12 months of general accounting experience; to include attest authority, a minimum of 500 hours of attest experience is required
Colorado (CO)	X			<a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-requirements/</a>		150 credit hours; 1 year of experience or 1800 hours verified by an active CPA in good standing.
Connecticut (CT)	X			<a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-requirements/</a>		150 credit hours; need additional 3 credit hours in accounting for licensure. 2 years (104 weeks) supervised by a licensed CPA. Must also pass AICPA Ethics exam for initial licensure.
Delaware (DE)	X			<a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-requirements/</a>		150 credit hours; 1 year verified by an active CPA. Must also pass AICPA Ethics exam for initial licensure.

District of Columbia (DC)	X			<a href="https://www.thiswavytocalpa.com/licenses/requirements/">https://www.thiswavytocalpa.com/licenses/requirements/</a>		150 credit hours; 1 year experience verified by an active CPA
Florida (FL)	X			<a href="https://www.thiswavytocalpa.com/licenses/requirements/">https://www.thiswavytocalpa.com/licenses/requirements/</a>		150 credit hours; 1 year experience verified by a licensed CPA
Georgia (GA)	X			<a href="https://www.thiswavytocalpa.com/licenses/requirements/">https://www.thiswavytocalpa.com/licenses/requirements/</a>		150 credit hours; 1 year and 2000 hours supervised by a person who holds a live permit as a CPA except for government or college teaching.
<b>U.S. State/Territory</b>	<b>Meets State Educational Requirements to Sit for CPA Exam</b>	<b>Does Not Meet State Educational Requirements to Sit for CPA Exam</b>	<b>Unable to Determine</b>	<b>Link to State Licensing Board</b>	<b>*Notes (CPA Exam)</b>	<b>**Notes (Licensure)</b>
Hawaii (HI)	X			<a href="https://www.thiswavytocalpa.com/licenses/requirements/">https://www.thiswavytocalpa.com/licenses/requirements/</a>		150 credit hours; 1500 hours in audit or 2 years in government, industry, academia, public practice.
Idaho (ID)	X			<a href="https://www.thiswavytocalpa.com/licenses/requirements/">https://www.thiswavytocalpa.com/licenses/requirements/</a>		150 credit hours; 1 year experience verified by licensed CPA. Must occur in no less than 12 months and no more than 36 months and include no fewer than 2000 hours. Experience must be earned within a 10 year period immediately preceding the latest application for licensure; residency required. Must also pass AICPA Ethics exam for initial licensure.
Illinois (IL)		X		<a href="https://www.thiswavytocalpa.com/licenses/requirements/">https://www.thiswavytocalpa.com/licenses/requirements/</a>	Need 150 credit hours; Can sit with Post Bach Certificate and/or MSBC-Accounting	150 credit hours; 1 year full-time experience. If experience is part-time, 2000 hours within 4 years..Must also pass AICPA Ethics exam for initial licensure.
Indiana (IN)	X			<a href="https://www.thiswavytocalpa.com/licenses/requirements/">https://www.thiswavytocalpa.com/licenses/requirements/</a>		150 credit hours; 2 years experience.
Iowa (IA)	X			<a href="https://www.thiswavytocalpa.com/licenses/requirements/">https://www.thiswavytocalpa.com/licenses/requirements/</a>		150 credit hours; 1 year experience in more than one employment situation (includes internships); 2 years experience for attest CPA which includes 1 year of attest and 1 year of general experience; verified by a supervising CPA..Must also pass AICPA Ethics exam for initial licensure.
<b>U.S. State/Territory</b>	<b>Meets State Educational Requirements to Sit for CPA Exam</b>	<b>Does Not Meet State Educational Requirements to Sit for CPA Exam</b>	<b>Unable to Determine</b>	<b>Link to State Licensing Board</b>	<b>*Notes (CPA Exam)</b>	<b>**Notes (Licensure)</b>

Kansas (KS)		X		<a href="https://www.thiswayoutcpa.com/licenses/state-requirements/">https://www.thiswayoutcpa.com/licenses/state-requirements/</a>	Need 150 credit hours ; Can sit with Post Bach Certificate and/or MSBC-Accounting; 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	150 credit hours; 1 year of accounting experience; verified by a supervising CPA; residency required.. Must also pass AICPA Ethics exam for COA certificate. Two-tier state. When a CPA passes the exam, a certificate will be issued. However, a license/permit to practice will be issued when the experience requirement is completed.
Kentucky (KY)	X			<a href="https://www.thiswayoutcpa.com/licenses/state-requirements/">https://www.thiswayoutcpa.com/licenses/state-requirements/</a>		150 credit hours; 1 year experience in an accounting or auditing position verified by a CPA with a valid license.
Louisiana (LA)		X		<a href="https://www.thiswayoutcpa.com/licenses/state-requirements/">https://www.thiswayoutcpa.com/licenses/state-requirements/</a>	Must have maintained continuous residency in Louisiana for 120 days within one year preceding the application date to take the examination	150 credit hours; 1 year (2000 hours) of qualifying experience verified by licensed CPA; residency required
Maine (ME)		X		<a href="https://www.thiswayoutcpa.com/licenses/state-requirements/">https://www.thiswayoutcpa.com/licenses/state-requirements/</a>		150 credit hours; 2 years of public accounting experience which must include the use of accounting or auditing skills including the issuance of reports on financial statement and at least on of the following: provision of mgmt advisory services, financial advisory services or consulting services, the preparation of tax returns, the furnishing of advice on tax matters.
Maryland (MD)		X		<a href="https://www.thiswayoutcpa.com/licenses/state-requirements/">https://www.thiswayoutcpa.com/licenses/state-requirements/</a>		150 credit hours; 1 year of experience verified by a licensed CPA; residency required. Must also pass AICPA Professional Ethics Exam for initial licensure.
<b>U.S. State/Territory</b>	<b>Meets State Educational Requirements to Sit for CPA Exam</b>	<b>Does Not Meet State Educational Requirements to Sit for CPA Exam</b>	<b>Unable to Determine</b>	<b>Link to State Licensing Board</b>	<b>*Notes (CPA Exam)</b>	<b>**Notes (Licensure)</b>
Massachusetts (MA)	X			<a href="https://www.thiswayoutcpa.com/licenses/state-requirements/">https://www.thiswayoutcpa.com/licenses/state-requirements/</a>		150 credit hours; 1 year experience at a public firm or 3 years experience at a non public firm verified by a licensed CPA
Michigan (MI)	X			<a href="https://www.thiswayoutcpa.com/licenses/state-requirements/">https://www.thiswayoutcpa.com/licenses/state-requirements/</a>		150 credit hours; 1 year and 2000 hours of qualifying experience; verified by a supervising CPA
Minnesota (MN)		X		<a href="https://www.thiswayoutcpa.com/licenses/state-requirements/">https://www.thiswayoutcpa.com/licenses/state-requirements/</a>	Required to be a resident, be regularly employed, or working in Minnesota for the purpose of obtaining qualifying experience or will have been within 90 days preceding or following the date of the Uniform CPA Examination	150 credit hours; 1 year of accounting experience; residency required. Must also pass AICPA Professional Ethics Exam for initial licensure. Need Graduate degree from a business school with 24 semester hours or equivalent quarter hours in undergraduate or 15 hours in graduate level accounting or B.A. or higher degree with 24 semester hours or equivalent quarter hours in accounting at the upper or graduate level

Mississippi (MS)	X			<a href="https://www.thiswavytocalpa.com/licenses/state-requirements/">https://www.thiswavytocalpa.com/licenses/state-requirements/</a>		150 credit hours; 1 year general experience of accounting and auditing skills excluding academia; residency required
Missouri (MO)	X			<a href="https://www.thiswavytocalpa.com/licenses/state-requirements/">https://www.thiswavytocalpa.com/licenses/state-requirements/</a>		150 credit hours; 1 year accounting experience. To sign reports or supervise attest services, the CPA will need 1 additional year of experience in attest work; residency required. Complete written exam in professional ethics acceptable to the Missouri Board.
Montana (MT)	X			<a href="https://www.thiswavytocalpa.com/licenses/state-requirements/">https://www.thiswavytocalpa.com/licenses/state-requirements/</a>		150 credit hours; 2000 hours of accounting and auditing experience obtained within three years preceding the date of. Must also pass AICPA Professional Ethics Exam for initial licensure. Application for licensure; verified by a supervising CPA
Nebraska (NE)		X		<a href="https://www.thiswavytocalpa.com/licenses/state-requirements/">https://www.thiswavytocalpa.com/licenses/state-requirements/</a>	Need 150 credit hours and 30 credit hours in accounting; Can sit with MSBC-Accounting	150 credit hours; 2 years of public accounting experience or 3 years accounting experience in private industry. Must also pass AICPA Professional Ethics Exam for initial licensure.
<b>U.S. State/Territory</b>	<b>Meets State Educational Requirements to Sit for CPA Exam</b>	<b>Does Not Meet State Educational Requirements to Sit for CPA Exam</b>	<b>Unable to Determine</b>	<b>Link to State Licensing Board</b>	<b>*Notes (CPA Exam)</b>	<b>**Notes (Licensure)</b>
Nevada (NV)	X			<a href="https://www.thiswavytocalpa.com/licenses/state-requirements/">https://www.thiswavytocalpa.com/licenses/state-requirements/</a>		150 credit hours; 2 years of full-time employment in public accounting or 4 years of full-time employment in government or other industry position; verified by a supervising CPA. Must also pass an ethics exam within the past 3 years that was approved by the Board.
New Hampshire (NH)	X			<a href="https://www.thiswavytocalpa.com/licenses/state-requirements/">https://www.thiswavytocalpa.com/licenses/state-requirements/</a>		150 credit hours; 1 year experience.
New Jersey (NJ)	X			<a href="https://www.thiswavytocalpa.com/licenses/state-requirements/">https://www.thiswavytocalpa.com/licenses/state-requirements/</a>		150 credit hours; 1 year experience verified by licensed CPA. Must also complete a four-credit course on New Jersey Law and Ethics.
New Mexico (NM)	X			<a href="https://www.thiswavytocalpa.com/licenses/state-requirements/">https://www.thiswavytocalpa.com/licenses/state-requirements/</a>		150 credit hours; 1 year experience; verified by a supervising CPA. Must also pass AICPA Professional Ethics Exam for initial licensure.
New York (NY)	X			<a href="https://www.thiswavytocalpa.com/licenses/state-requirements/">https://www.thiswavytocalpa.com/licenses/state-requirements/</a>		150 credit hours; 1 year experience. Experience must be gained under supervision of a US CPA.

North Carolina (NC)	X			<a href="https://www.thiswavytocalpa.com/licensure/state-requirements/">https://www.thiswavytocalpa.com/licensure/state-requirements/</a>		150 credit hours; 1 year experience with supervision of licensed CPA OR 4 years of experience in the field of accounting OR 4 years experience teaching accounting in accredited college or university OR 4 years experience self- employed in accounting; residency required. Also must complete Eight hour group study course or online self-study course on North Carolina Rules of Professional Ethics and Conduct
North Dakota (ND)	X			<a href="https://www.thiswavytocalpa.com/licensure/state-requirements/">https://www.thiswavytocalpa.com/licensure/state-requirements/</a>		150 credit hours; 1 year experience. Must also pass AICPA Professional Ethics Exam for initial licensure.
<b>U.S. State/Territory</b>	<b>Meets State Educational Requirements to Sit for CPA Exam</b>	<b>Does Not Meet State Educational Requirements to Sit for CPA Exam</b>	<b>Unable to Determine</b>	<b>Link to State Licensing Board</b>	<b>*Notes (CPA Exam)</b>	<b>**Notes (Licensure)</b>
Ohio (OH)		X		<a href="https://www.thiswavytocalpa.com/licensure/state-requirements/">https://www.thiswavytocalpa.com/licensure/state-requirements/</a>	Need 150 credit hours ; Can sit with Post Bach Certificate and/or MSBC-Accounting	150 credit hours; 1 year experience in public accounting: 150 hours or sat for the exam prior to 2000. 2 years public accounting experience: sat for exam with less than 150 hours but obtained 150 hours prior to certification; residency required, Must also complete Ohio Board of Accountancy course on basic professional standards and responsibilities.
Oklahoma (OK)		X		<a href="https://www.thiswavytocalpa.com/licensure/state-requirements/">https://www.thiswavytocalpa.com/licensure/state-requirements/</a>	Need 150 credit hours and 30 credit hours in accounting; Can sit with MSBC-Accounting	150 credit hours; 1 year public accounting experience; verified by a supervising CPA; residency required..Must also pass AICPA Professional Ethics Exam for initial licensure.
Oregon (OR)		X		<a href="https://www.thiswavytocalpa.com/licensure/state-requirements/">https://www.thiswavytocalpa.com/licensure/state-requirements/</a>	Need 150 credit hours ; Can sit with Post Bach Certificate and/or MSBC-Accounting	150 credit hours; 1 year experience; verified by a supervising CPA. Must also pass AICPA Professional Ethics Exam for initial licensure or an exam on the Code of Professional Ethics offered by the Oregon Society of CPAs.
Pennsylvania (PA)	X			<a href="https://www.thiswavytocalpa.com/licensure/state-requirements/">https://www.thiswavytocalpa.com/licensure/state-requirements/</a>		150 credit hours; no less than 1 year experience with 1600 hours of experience.

Rhode Island (RI)	X			<a href="https://www.thiswavytocpa.com/licensure/s_tate-requirements/">https://www.thiswavytocpa.com/licensure/s_tate-requirements/</a>		150 credit hours; 1 year experience; residency required..Must also pass AICPA Professional Ethics Exam for initial licensure. Graduate Degree with concentration in accounting. Graduate Degree accredited in business-24 semester or equivalent quarter hours in undergraduate accounting or 15 semester hours or equivalent quarter hours in graduate accounting or a combination thereof. B.A. Degree or higher degree 24 semester or equivalent quarter hours in undergraduate or graduate level accounting.
U.S. State/Territory	Meets State Educational Requirements to Sit for CPA Exam	Does Not Meet State Educational Requirements to Sit for CPA Exam	Unable to Determine	Link to State Licensing Board	*Notes (CPA Exam)	**Notes (Licensure)
South Carolina (SC)	X			<a href="https://www.thiswavytocpa.com/licensure/s_tate-requirements/">https://www.thiswavytocpa.com/licensure/s_tate-requirements/</a>		150 credit hours; need additional 3 hours in accounting for licensure. 1 year experience verified by licensed US CPA OR 5 years experience teaching accounting in a college or university recognized by the board OR any combination of experience accepted by the Board. Must also pass AICPA Professional Ethics Exam for initial license.
South Dakota (SD)		X		<a href="https://www.thiswavytocpa.com/licensure/s_tate-requirements/">https://www.thiswavytocpa.com/licensure/s_tate-requirements/</a>	Need 150 credit hours ; Can sit with Post Bach Certificate and/or MSBC-Accounting	150 credit hours; 1 year experience verified by a licensed CPA. Must also pass AICPA Professional Ethics Exam for initial licensure.
Tennessee (TN)	X			<a href="https://www.thiswavytocpa.com/licensure/s_tate-requirements/">https://www.thiswavytocpa.com/licensure/s_tate-requirements/</a>		150 credit hours; 1 year experience; 2 years of experience for CPAs providing attest services. Must also pass AICPA Professional Ethics Exam for initial licensure.
Texas (TX)		X		<a href="https://www.thiswavytocpa.com/licensure/s_tate-requirements/">https://www.thiswavytocpa.com/licensure/s_tate-requirements/</a>	Need 150 credit hours and 15 credit hours must be in the physical classroom	150 credit hours; 2 years of work experience under supervision of CPA or 1 year of work experience if person has already completed at least 150 hours of college or holds a graduate degree. Must also pass exam on Texas Rules of Professional Conduct.
Utah (UT)	X			<a href="https://www.thiswavytocpa.com/licensure/s_tate-requirements/">https://www.thiswavytocpa.com/licensure/s_tate-requirements/</a>		150 credit hours; 1 year experience; verified by a supervising CPA.. Must also pass AICPA Professional Ethics Exam for initial licensure.
Vermont (VT)	X			<a href="https://www.thiswavytocpa.com/licensure/s_tate-requirements/">https://www.thiswavytocpa.com/licensure/s_tate-requirements/</a>		150 credit hours; 1 year (minimum of 2080 hours) in public accounting verified by supervising CPA. Must also complete a course of study in professional ethics for accountants acceptable to the State Board.

U.S. State/Territory	Meets State Educational Requirements to Sit for CPA Exam	Does Not Meet State Educational Requirements to Sit for CPA Exam	Unable to Determine	Link to State Licensing Board	*Notes (CPA Exam)	**Notes (Licensure)
Virginia (VA)	X	X		<a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-requirements/</a>		150 credit hours; 1 year full-time experience. Self-employment does not qualify. Must also pass AICPA Professional Ethics Exam for initial licensure.
Washington (WA)		X		<a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-requirements/</a>	Need 150 credit hours ; Can sit with Post Bach Certificate and/or MSBC-Accounting	150 credit hours; 1 year experience verified by licensed CPA. Must also pass AICPA Professional Ethics Exam for initial licensure.
West Virginia (WV)	X			<a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-requirements/</a>		150 credit hours; 1 year experience verified by licensed CPA.
Wisconsin (WI)		X		<a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-requirements/</a>	Need 150 credit hours ; Can sit with Post Bach Certificate and/or MSBC-Accounting	150 credit hours; 1 year experience in public accounting or its equivalent. Must also pass the Wisconsin online ethics exam.
Wyoming (WY)	X			<a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-requirements/</a>		150 credit hours; 1 year experience in public accounting; verified by a supervising CPA; residency required..Must also pass AICPA Professional Ethics Exam for initial licensure.

### U.S.Territories

U.S. State/Territory	Meets State Educational Requirements to Sit for CPA Exam	Does Not Meet State Educational Requirements to Sit for CPA Exam	Unable to Determine	Link to State Licensing Board	*Notes (CPA Exam)	**Notes (Licensure)
American Samoa (AS)			X			
Federated States of Micronesia			X			
Guam (GU)	X			<a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-requirements/</a>		150 credit hours; 1 year experience.
Northern Mariana Islands (MP)		X		<a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-requirements/</a>	Need 150 credit hours ; Can sit with Post Bach Certificate and/or MSBC-Accounting	150 credit hours; 2 years (2000 hours) in public accounting
Puerto Rico (PR)		X		<a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-requirements/</a>	Need 150 credit hours ; Can sit with Post Bach Certificate and/or MSBC-Accounting	150 credit hours; 1 year experience. Must include minimum of 1820 qualifying hours under direct supervision of active CPA in good standing. Minimum of 3 years part-time experience is acceptable.
Republic of the Marshall Islands			X			
Republic of Palau			X			

U.S. Virgin Islands (VI)	X		<a href="https://www.thiswaytocpa.com/licenses/state-requirements/">https://www.thiswaytocpa.com/licenses/state-requirements/</a>		150 credit hours; 1 year experience certified by a licensee.
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