

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

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.

|              | <b>Meets State Req to Sit for CPA Exam</b> | <b>Does Not Meet State Req for Full Licensure**</b> | <b>Unable to Determine</b> | <b>State Board Link</b>   | <b>*Notes (CPA Exam)</b> | <b>**Notes (Licensure)</b>  |
|--------------|--|---|----------------------------|---|--------------------------|---|
| Alabama (AL) | Y  | 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)  | Y  | 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) | Y  | 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  |

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| Arkansas (AR)             | N*                                  | 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)           | Y                                   | 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)             | Y                                   | 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)          | Y                                   | X  |                     | <a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-requirements/</a> |  | 150 credit hours; 2 years supervised by a licensed CPA.  |
| Delaware (DE)             | Y                                   | 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   |
| District of Columbia (DC) | Y                                   | 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 an active CPA  |
| Florida (FL)              | Y                                   | 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 a licensed CPA   |
| Georgia (GA)              | Y                                   | X  |                     | <a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-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.         |

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| Hawaii (HI)   | Y                                   | X  |                     | <a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-requirements/</a> |   | 150 credit hours; 1500 hours in audit or 2 years in government, industry, academia, public practice.   |
| Idaho (ID)    | Y                                   | 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. 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 |
| Illinois (IL) | N/Y*                                | 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 full-time experience. If experience is part-time, 2000 hours within 4 years   |
| Indiana (IN)  | Y                                   | X  |                     | <a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-requirements/</a> |   | 150 credit hours; 2 years experience.  |
| Iowa (IA)     | Y                                   | 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 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  |

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| Kansas (KS)    | N/Y*                                | 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; 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              |
| Kentucky (KY)  | Y                                   | 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 an accounting or auditing position verified by a CPA with a valid license. |
| Louisiana (LA) | Y                                   | X  |                     | <a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/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       |

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| Maine (ME)    | Y | X |  | <a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/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) | Y | 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 verified by a licensed CPA; residency required  |

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| Massachusetts (MA) | Y                                   | X  |                     | <a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/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)      | Y                                   | X  |                     | <a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-requirements/</a> |  | 150 credit hours; 1 year and 2000 hours of qualifying experience; verified by a supervising CPA  |
| Minnesota (MN)     | Y                                   | X  |                     | <a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/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  |
| Mississippi (MS)   | Y                                   | X  |                     | <a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-requirements/</a> |  | 150 credit hours; 1 year general experience of accounting and auditing skills excluding academia; residency required   |
| Missouri (MO)      | Y                                   | X  |                     | <a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/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 |
| Montana (MT)       | Y                                   | X  |                     | <a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-requirements/</a> |  | 150 credit hours; 2000 hours of accounting and auditing experience obtained within three years preceding the date of   |

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|               |      |   |  |   |   | application for licensure; verified by a supervising CPA   |
| Nebraska (NE) | N/Y* | X |  | <a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/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 accountin experience or 3 years accounting experience in private industry. |

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| Nevada (NV)         | Y                                   | X  |                     | <a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/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  |
| New Hampshire (NH)  | Y                                   | X  |                     | <a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-requirements/</a> |                   | 150 credit hours; 1 year experience.   |
| New Jersey (NJ)     | Y                                   | 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.  |
| New Mexico (NM)     | Y                                   | 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 a supervising CPA   |
| New York (NY)       | Y                                   | X  |                     | <a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-requirements/</a> |                   | 150 credit hours; 1 year experience. Experience must be gained under supervision of a US CPA.  |
| North Carolina (NC) | Y                                   | X  |                     | <a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.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 |
| North Dakota (ND)   | Y                                   | X  |                     | <a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-requirements/</a> |                   | 150 credit hours; 1 year experience.   |

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| Ohio (OH)         | N/Y*                                | 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; 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 |
| Oklahoma (OK)     | N/Y*                                | X  |                     | <a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.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   |
| Oregon (OR)       | N/Y*                                | 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 a supervising CPA   |
| Pennsylvania (PA) | Y                                   | X  |                     | <a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-requirements/</a> |   | 150 credit hours; no less than 1 year experience with 1600 hours of experience.  |
| Rhode Island (RI) | Y                                   | X  |                     | <a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-requirements/</a> |   | 150 credit hours; 1 year experience; residency required  |

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| South Carolina (SC) | Y                                   | 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 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. |
| South Dakota (SD)   | N/Y*                                | 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 a licensed CPA   |
| Tennessee (TN)      | Y                                   | X  |                     | <a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-requirements/</a> |   | 150 credit hours; 1 year experience; 2 years of experience for CPAs providing attest services.   |
| Texas (TX)          | N*                                  | X  |                     | <a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-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                          |
| Utah (UT)           | Y                                   | 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 a supervising CPA   |
| Vermont (VT)        | Y                                   | X  |                     | <a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-requirements/</a> |   | 150 credit hours; 1 year (minimum of 2080 hours) in public accounting verified by supervising CPA  |

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| Virginia (VA)      | Y                                   | 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.                            |
| Washington (WA)    | N/Y*                                | 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.   |
| West Virginia (WV) | Y                                   | 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)     | N/Y*                                | 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.                                 |
| Wyoming (WY)       | Y                                   | 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 |

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## Territories

|                                  |      |   |   |   |   |  |
|----------------------------------|------|---|---|---|---|--|
| American Samoa (AS)              |      |   | X |   |   |  |
| Federated States of Micronesia   |      |   | X |   |   |  |
| Guam (GU)                        | Y    | 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)    | N/Y* | 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)                 | N/Y* | 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 |   |   |  |
| Virgin Islands (VI)              | Y    | X |   | <a href="https://www.thiswaytocpa.com/licensure/state-requirements/">https://www.thiswaytocpa.com/licensure/state-requirements/</a> |   | 150 credit hours; 1 year experience certified by a licensee.   |