

Memorandum

AEC Agenda Item V.
June 23, 2010

To : AEC Members

Date : May 28, 2010

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Subject : Resource Information on Other States' Education Requirements

At the April 8, 2010 Accounting Education Committee (AEC) meeting, members requested additional information regarding the education requirements for Certified Public Accountant licensure in other states. The attached table outlines the education requirements for each state broken out by the total education requirement, accounting-related hours, business-related hours, and additional requirements and items of note. Below staff have identified a few educational requirements that members may be interested to know.

- Eight states (Alabama, Idaho, Illinois, Iowa, New Jersey, Rhode Island, Wisconsin, and Wyoming) accept a graduate degree in accounting in place of completing the specific accounting and business courses required for applicants with a baccalaureate degree.
- Three states (Louisiana, North Carolina, and Wyoming) place a limitation on the number of internship hours that may be applied toward the 150-hour requirement.
- Two states (New Mexico and Texas) require a minimum number of hours to be completed by physically attending courses on campus.
- Five states (Alabama, Louisiana, Nevada, Vermont, and West Virginia) require a certain number of hours to be completed in specific courses to fulfill the accounting- or business-related requirement.

Overall, staff identified three main methods used by other states to establish education requirements. First, and most common, is to specify the total number of accounting- and business-related course hours that are required and provide a listing of approved topics. Second, is to specify the total number of accounting- and business-related course hours and remain silent on approved topics. The third, is to outline the specific number of course hours to be completed in specific topics that will total the overall accounting- and business-related subject matter.

Attachment

Other States' Education Requirements

State	Total Requirement	Accounting-Related Requirements	Business-Related Requirements	Additional Requirements and Items of Note
Alabama	150 hours including a baccalaureate degree	33 hours including: 9 - financial accounting 6 - auditing 6 - taxation 3 - management accounting 3 - governmental and not-for-profit accounting 3 - accounting electives	27 hours including: economics, legal and social environment of business, business law, marketing, finance, organization, group and individual behavior, quantitative applications in business, communication skills, or business ethics	
	150 hours including a graduate degree in accounting	None specified	None specified	
Alaska	150 hours including a baccalaureate degree	24 hours including: accounting principles, intermediate accounting, income tax, cost accounting, auditing, advanced accounting, accounting theory, governmental accounting, or detection of fraud	9 hours including: 3 hours of business law; 3 hours of economics; and 3 hours of statistics, computer science, algebra, calculus, or mathematics	
Arizona	150 hours including a baccalaureate degree or higher	36 hours including at least 30 hours of upper level coursework	30 hours including: business administration, statistics, computer science, information systems or data processing, economics, finance, management, business law, advanced mathematics, advanced written or oral communication, and ethics	Upper level coursework is defined as courses taken beyond the basic level after any required prerequisite or introductory accounting course.
Colorado	150 hours including a baccalaureate degree or higher	27 hours including: a minimum of 3 hours in auditing; 21 hours in specialized accounting subjects including: cost accounting, tax, intermediate accounting, accounting theory and advanced accounting	21 hours of related courses in other areas of business (with no more than 6 hours in any one area) such as: business law, management, marketing, statistics, business communications, economics and finance	

State	Total Requirement	Accounting-Related Requirements	Business-Related Requirements	Additional Requirements and Items of Note
Connecticut	150 hours including a baccalaureate degree	36 hours, unspecified	30 hours in economics and business education	At least 60 hours in general education.
Delaware	Master's degree with a concentration in accounting	Not specified	Not specified	After August 1, 2012 - must have 150 hours including baccalaureate degree with an accounting concentration to include a minimum of 21 hours in accounting, auditing, and federal taxation.
	Baccalaureate degree with a concentration in accounting	Not specified	Not specified	
	Associate degree or a degree from an accredited 2-year college with a concentration in accounting	Not specified	Not specified	
District of Columbia	150 hours including a baccalaureate degree	24 hours in accounting subjects which includes but is not limited to: financial accounting, auditing, cost accounting, and federal income taxes	Minimum 3 hours in commercial law	
Florida	150 hours including a baccalaureate degree	36 hours of upper division courses including: taxation, auditing, accounting information systems, financial accounting, and cost/managerial accounting	39 hours of upper division courses including: at least 6 hours of business law covering contracts, torts, and uniform commercial code	
Georgia	150 hours including a baccalaureate degree	30 hours above the elementary level	24 hours in general business subjects	Elementary level course work is not defined.

State	Total Requirement	Accounting-Related Requirements	Business-Related Requirements	Additional Requirements and Items of Note
Hawaii	150 hours including a baccalaureate degree	24 hours at the undergraduate or graduate level including: financial accounting, auditing, taxation, and managerial accounting	24 hours at the upper division or graduate level including: economics, legal and social environment of business, business law, marketing, finance, organizational, group, and individual behavior, quantitative applications in business, communication skills, business ethics, globalization, total-quality management, computer science, human relations, or other business-type courses	
Idaho	150 hours including a baccalaureate degree	24 hours at the undergraduate or graduate level including: financial accounting, auditing, taxation, and management accounting	24 hours, unspecified	Courses must cover the identified topics but not necessarily in separate courses.
	150 hours including a graduate degree in business	24 hours if completed at the undergraduate level or 15 hours if completed at the graduate level including: financial accounting, auditing, taxation, and management accounting	None specified	
	150 hours including a graduate degree in accounting	None specified	None specified	
Illinois	150 hours including a graduate degree in business	24 hours if completed at the undergraduate level or 15 hours if completed at the graduate level including: financial accounting, auditing, taxation, and management accounting	None specified	
	150 hours including a graduate degree in accounting	None specified	None specified	
	150 hours including a baccalaureate degree in business	24 hours at the undergraduate or graduate level including: financial accounting, auditing, taxation, and managerial accounting	24 hours at the undergraduate or graduate level, unspecified	

State	Total Requirement	Accounting-Related Requirements	Business-Related Requirements	Additional Requirements and Items of Note
Illinois continued	150 hours including a baccalaureate degree or higher	24 hours at the undergraduate or graduate level with at least one course in each: financial accounting, auditing, taxation, and managerial accounting	24 hours, unspecified	
Indiana	150 hours including a graduate degree	24 hours if completed at the undergraduate level or 15 hours if completed at the graduate level including: financial accounting, taxation, and managerial accounting	24 hours in business administration and economics and can include: 6 hours of business and tax law, 6 hours of computer science	
	150 hours including a baccalaureate degree	24 hours at the undergraduate or graduate level including: financial accounting, auditing, taxation, and managerial accounting	24 hours in business administration and economics and can include up to 6 hours of computer science	
Iowa	150 hours including a graduate degree in business	24 hours including: financial accounting, auditing, taxation, and management accounting	None specified	Accounting hours shall not include elementary accounting or principles of accounting, internships or life experience. A graduate degree in accounting will be accepted in place of the specified accounting and business requirements.
	150 hours including a baccalaureate degree in accounting or business	24 hours including: financial accounting, auditing, taxation, and management accounting	None specified	
	150 hours including a baccalaureate degree	24 hours including: financial accounting, auditing, taxation, and management accounting	24 hours, unspecified	
Kansas	150 hours including a baccalaureate degree or higher	30 hours including: financial accounting, managerial accounting beyond an introductory course, auditing, income tax, and accounting systems beyond an introductory computer course	42 hours including: macro- and micro-economics plus one upper division economics course; <i>at least two courses</i> in the legal aspects of business or business law; college algebra or higher level course; statistics and probability theory; computer systems and applications; finance; management and administration; marketing; and production, operations research, or applications of quantitative techniques to business problems	An additional 11 hours of course work in written and oral communications is required.

State	Total Requirement	Accounting-Related Requirements	Business-Related Requirements	Additional Requirements and Items of Note
Kentucky	150 hours including a baccalaureate degree or higher	A minimum of 27 hours in courses containing in the course prefix the word "accounting" or a substantially-equivalent word	Maximum of 12 hours including: business, finance, marketing, management, economics, computers, statistics or accounting	All 39 hours can be completed in accounting subjects.
Louisiana	150 hours including a baccalaureate degree or higher	21 or 24 hours total depending on level completed: 6 - intermediate accounting (3 if completed at the graduate level) 3 - cost accounting 3 - income tax 3 - auditing 9 - accounting electives above the basic and beyond the elementary level	24 hours total including: commercial law (minimum 3 hours); economics; management; marketing; business communications; statistics; finance; information systems; mathematics; technical writing; computer science. May include up to 6 hours in industry-specific business courses.	Up to 6 hours for internship may be applied to the 150-hour requirement, but may not be used to meet the accounting or business courses requirement. Credit hours for repeated courses for which credit has been previously earned may not be applied to the 150-hour requirement.
Maine	150 hours including a baccalaureate degree or higher	15 hours including: accounting (minimum 3 hours), auditing (minimum 3 hours), and ethics	None specified	
Maryland	150 hours including a baccalaureate degree or higher	27 hours including: one course in each auditing, managerial or cost accounting, and U.S. Federal Income Tax; and 9 hours in financial accounting. Remaining hours in accounting electives	21 hours completed in 5 of 9 subject areas: statistics, economics, corporation or business finance, management, marketing, U.S. business law, business communication, quantitative methods, and computer science/information systems	3 hours in business ethics, accounting ethics, or philosophy of ethics. Note: course must be entirely devoted to study of ethics, a course titled "Legal and Ethical Environment of Business" is not acceptable.
Massachusetts	150 hours including a baccalaureate degree or higher	21 hours including: financial accounting, auditing, taxation, and management accounting	9 hours including: business law, finance, and information systems	
Michigan	Masters degree in accounting or business administration	Minimum 12 hours of graduate level accounting courses	None specified	

State	Total Requirement	Accounting-Related Requirements	Business-Related Requirements	Additional Requirements and Items of Note
Michigan continued	150 hours including a baccalaureate degree	30 hours in accounting subjects including no more than 6 hours in taxation	39 hours including: minimum of 3 but not more than 12 hours, in at least 5 of the following areas: business law, economics, ethics, finance, management, marketing, taxation, statistics, and business policy	
Minnesota	150 hours including a baccalaureate degree	24 hours if completed at the undergraduate level or 15 hours if completed at the graduate level including: financial accounting, auditing, taxation, and management accounting	None specified	Courses must cover the identified subjects but are not required to be in separate courses.
	150 hours including a baccalaureate degree	24 hours at the graduate or undergraduate level including: financial accounting, auditing, taxation, and management accounting	24 hours in unspecified courses, can include accounting courses	
	150 hours including a baccalaureate degree or higher	24 hours at the graduate or undergraduate level including: financial accounting, auditing, taxation, and management accounting	None specified	
Mississippi	150 hours including a baccalaureate degree or higher	24 hours at the graduate or undergraduate level including a minimum of 3 hours in each of the following: financial accounting, auditing, taxation, management/cost accounting, and government/not-for-profit accounting	24 hours at the graduate or undergraduate level which can include accounting courses	Total requirement is 48 hours in accounting- and business-related courses with minimums set for accounting courses.
Missouri	150 hours including a baccalaureate degree or higher with an accounting concentration	Minimum 33 hours including: at least one course in auditing, and minimum 18 hours of accounting courses at the upper division level	27 hours in accounting or other areas of business including: business law, statistics, economics, finance, marketing, management, information technology and business communications	Upper division level courses means courses taken beyond the elementary level.
Montana	150 hours including a baccalaureate degree or higher	24 hours of upper division courses including one each: financial accounting; auditing; taxation; and management accounting	24 hours of unspecified business courses	

State	Total Requirement	Accounting-Related Requirements	Business-Related Requirements	Additional Requirements and Items of Note
Nebraska	150 hours including a baccalaureate degree or higher	30 hours including: financial accounting theory and problems; cost and managerial accounting; tax preparation and planning; auditing; accounting information systems; governmental and not-for-profit accounting	36 hours including: macro- and micro- economics; business law; marketing; management; finance; business communication; business ethics; quantitative applications in business; principles of accounting	60 hours in general education must include: oral and written communication skills; mathematics; arts, natural sciences, social sciences and humanities; statistics
Nevada	150 hours including a baccalaureate degree or higher	30 hours above the introductory level including: 9 - financial accounting 3 - cost accounting 3 - auditing 3 - federal income tax 12 - accounting electives	24 hours at the undergraduate or graduate level in the following subject matter: behavior of organizations, business finance, business law, computers, data processing, economics, ethics in business, management, marketing, oral communication, quantitative applications in business, statistics, communication, legal and social environment	Additional 3 hours of business law. Introductory level is not defined.
New Hampshire	120 hours including baccalaureate degree or higher	None specified	None specified	After July 1, 2014 - must have 150 hours including a baccalaureate or higher degree including 30 hours in accounting courses and 24 hours in non-accounting business courses.
New Jersey	150 hours including a graduate degree from a school of business	24 hours if completed at the undergraduate level or 15 hours if completed at the graduate level including: financial accounting, auditing, taxation, and management accounting	None specified	
	150 hours including a graduate degree in accounting	None specified	None specified	
	150 hours including a baccalaureate degree from a school of business	24 hours at the graduate or undergraduate level including: financial accounting, auditing, taxation, and management accounting	24 hours at the undergraduate level in business (other than accounting courses)	

State	Total Requirement	Accounting-Related Requirements	Business-Related Requirements	Additional Requirements and Items of Note
New Jersey continued	150 hours including a baccalaureate degree	30 hours including: financial accounting, auditing, taxation, and management accounting	24 hours at the undergraduate level in business (other than accounting courses)	
New Mexico	150 hours including a baccalaureate degree or higher	30 hours in accounting, auditing, and auditing related courses.	None specified	15 of the 30 accounting- related courses must be taken by physically attending courses on campus.
New York	150 hours including a baccalaureate degree or higher in accounting	None specified	None specified	Must have an overall GPA in accounting subjects of "C" or better at the undergraduate level and "B" or better at the graduate level.
North Carolina	150 hours including a baccalaureate degree or higher	30 hours if completed at the undergraduate level or 20 hours if completed at the graduate level including: accounting principles courses at the elementary, intermediate and advanced levels; managerial accounting; business law; cost accounting; fund accounting; auditing; and taxation No more than 6 hours of accounting principles and no more than 3 hours of business law	None specified	Accounting internships do not count toward required accounting concentration.
North Dakota	150 hours including a baccalaureate degree or higher	24 hours of accounting courses, excluding principles of accounting courses	24 hours of other business courses, including up to 3 hours of economics	
Ohio	150 hours including a baccalaureate degree or higher	30 hours, unspecified	24 hours, unspecified	

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Oklahoma	150 hours including a baccalaureate degree or higher	21 hours above the introductory level including: financial accounting, accounting theory, cost/managerial accounting, federal income tax, governmental, not-for-profit accounting, accounting information systems, accounting history and other accounting electives With: at least one course in auditing or assurance	9 hours at the upper division level including: economics, statistics, business law, finance, business management, marketing, business communication, risk management, insurance, management information systems or computer science	76 of the 150 hours must be completed at the upper division level.
Oregon	150 hours including a baccalaureate degree or higher	24 hours, unspecified	24 hours in accounting and/or related subjects	
Pennsylvania	Baccalaureate degree or higher	24 hours including: accounting and auditing, business law, finance, or tax	None specified	
	150 hours including a baccalaureate degree or higher	36 hours including: accounting and auditing, business law, finance, or tax	None specified	
Rhode Island	150 hours including a graduate degree in business	24 hours if completed at the undergraduate level or 15 hours if completed at the graduate level in accounting	None specified	
	150 hours including a graduate degree in accounting	None specified	None specified	
	150 hours including a baccalaureate degree or higher	24 hours at the undergraduate or graduate level in accounting	24 hours at the undergraduate or graduate level in business (other than accounting courses)	

State	Total Requirement	Accounting-Related Requirements	Business-Related Requirements	Additional Requirements and Items of Note
South Carolina	150 hours including a baccalaureate degree or higher	36 hours including: financial accounting, managerial accounting, taxation, and audit	36 hours including: macro and micro economics, finance, business law, management, computer science, marketing, and accounting excluding those required for accounting concentration	The 36 hours of accounting-related courses must be completed at the junior level or above.
South Dakota	150 hours including a baccalaureate degree or higher	24 hours at the graduate or undergraduate level including elementary principles of accounting and one course in each: intermediate or advanced accounting, auditing, taxation, and cost accounting	24 hours at the graduate or undergraduate level in business (other than accounting courses)	
Tennessee	150 hours including a baccalaureate degree or higher	24 hours with a minimum of 12 hours at the upper division level	24 hours with a minimum of 12 hours at the upper division level	
Texas	150 hours including a baccalaureate degree or higher	30 hours including: financial accounting and reporting, managerial or cost accounting, auditing and attestation services, internal accounting control and risk assessment, financial statement analysis, accounting research and analysis, taxation (up to 12 hours), financial accounting and reporting for governmental and/or other non-profit entities, accounting information systems (up to 12 hours), fraud, international accounting and financial reporting, or an accounting internship program	24 hours of upper level business courses including: business law, including study of the Uniform Commercial Code; economics; management; marketing; business communications (minimum of 2 hours); statistics and quantitative methods; finance; information systems or technology; and other areas related to accounting.	Additional 3 hours in ethics As of July 1, 2011 - will require a minimum of 2 hours in accounting or tax research and analysis. A minimum of 15 hours in accounting subjects must result from physical attendance at classes meeting on campus Accounting internships are capped at 3 hours.
Utah	150 hours including a graduate degree in accounting	None specified	None specified	.
	150 hours including a graduate degree in taxation or business	24 hours of upper division courses AND 15 hours of graduate courses in: financial accounting, auditing, taxation, and management accounting	None specified	

State	Total Requirement	Accounting-Related Requirements	Business-Related Requirements	Additional Requirements and Items of Note
Utah continued	150 hours including a baccalaureate degree in accounting or business	30 hours with a minimum of 12 hours at the graduate level including: financial accounting, auditing, taxation, and management accounting	None specified	
Vermont	Baccalaureate degree. This pathway to licensure will terminate July 1, 2014.	30 hours in accounting, auditing, and related subjects including: 6 - financial accounting 3 - auditing 3 - U.S. income tax 3 - U.S. business law	None specified	
	150 hours including a baccalaureate degree or higher	42 hours in accounting, auditing, and related subjects including: 6 - financial accounting 3 - auditing 3 - U.S. income tax 3 - U.S. business law	None specified	
Virginia	150 hours including a baccalaureate degree or higher	30 hours including: financial or intermediate accounting, management/cost accounting, taxation, and auditing (these four must be completed at upper division level)	24 hours, other than accounting, unspecified	
Washington	150 hours including a baccalaureate degree or higher	24 hours including 15 hours at the upper division or graduate level	24 hours in business administration subjects at the undergraduate or graduate level	
West Virginia	150 hours including a baccalaureate degree or higher	27 hours including: 6 - financial or intermediate accounting 6 - auditing or accounting information systems with a minimum of 3 hours in auditing 3 - taxation 3 - cost, managerial, governmental or not-for-profit accounting 9 - accounting electives	27 hours including: 3 - economics 3 - finance 3 - marketing 3 - statistics 3 - management 6 - business law 6 - business electives	Effective July 1, 2011, the 150 hours must include 3 hours in ethics to be counted as part of the 9 hours of accounting elective or 6 hours of business electives

State	Total Requirement	Accounting-Related Requirements	Business-Related Requirements	Additional Requirements and Items of Note
Wisconsin	150 hours including a graduate degree in accounting	None specified	None specified	
	150 hours including a baccalaureate degree from a school of business	24 hours at the undergraduate level or 15 hours at the graduate level including: financial accounting, auditing, taxation, and management accounting	None specified	
	150 hours including a baccalaureate degree	24 hours at the undergraduate or graduate level including: financial accounting, auditing, taxation, and management accounting	24 hours other than accounting	
Wyoming	150 hours including a graduate degree in accounting	None specified	None specified	Maximum of 6 hours of internships may count toward accounting and business subject matter requirements.
	150 hours including a baccalaureate degree	24 hours at the upper division or graduate level including: financial accounting and reporting, auditing and attestation services, managerial or cost accounting, taxation, fraud, internal controls and risk assessment, financial statement analysis, accounting information systems, or ethics	24 hours at the undergraduate or graduate level including: business law, economics, management, marketing, finance, business communications, statistics, quantitative methods, technical writing, information systems, or ethics	